

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

**IN RE PHARMACEUTICAL INDUSTRY
AVERAGE WHOLESALE PRICE LITIGATION**

THIS DOCUMENT RELATES TO:

**State of California, et al v. Abbott Laboratories et al
CASE #: 1:03-cv-11226-PBS**

) **MDL No. 1456**
) **Master File No. 01-12257-PBS**
)
) **Hearing Date: September 18, 2003**
) **Time: 3:00 p.m.**
)
) **Judge Patti B. Saris**
)
)

**THE STATE OF CALIFORNIA'S AND RELATOR'S SUPPLEMENTAL
MEMORANDUM OF LAW IN SUPPORT OF MOTION TO REMAND**

INTRODUCTION

The State of California and the Relator Ven-A-Care of the Florida Keys, submit this Amended Memorandum of Law in Support of Their Motion to Remand in State of California, et al. v. Abbott Laboratories et al. This additional briefing supports Plaintiffs' initial Points and Authorities in Support of Motion to Remand filed April 4, 2003 in the United States District Court for the Central District of California, Case No. 03-cv-2238, (CR 22-23 therein). Since the initial brief in Support of the Motion to Remand was filed, the Court herein, on June 11, 2003, issued a ruling regarding motions to remand by other states (MDL 1456 CR 379). This brief constitutes Plaintiffs' brief in support of Plaintiff's Motion to Remand this matter back to State Court.

Procedural History

1. In 1998, the Relator, Ven-A-Care, filed its original complaint, under seal, entitled State of California *ex rel.* Ven-A-Care of the Florida Keys, Inc., et al. vs. Abbott Laboratories, et al., San Diego Superior Court Case No. 722855 against twenty-three (23) pharmaceutical manufacturers. Claims were asserted pursuant to the California False Claims Act alleging those manufacturers defrauded the State of California Medi-Cal program. (See, Exhibit "B"- Cal. Gov't Code § 12652 et seq.). The case was later transferred to Los Angeles and assigned to the Hon. Judge Peter D. Lichtman.

2. In August 2002, Relator's First Amended Complaint was filed under seal expanding the number of pharmaceutical company defendants to forty-six (46). The relator's complaint remains under seal and has not been served on any defendant – neither Abbott and Wyeth nor the remaining sealed defendants. The Relator's First Amended Complaint added claims pertaining to Medicaid rebate fraud as to certain defendants, including Abbott.

3. In January 2003, the California Attorney General filed an Intervention Complaint as to certain claims against only Defendants Abbott, Wyeth, Inc. and Wyeth Pharmaceuticals (collectively, "Wyeth"). (See, Exhibit "A"). The Intervention Complaint was based on the California False Claims Act. The Attorney General's action was assigned a separate case letter designation from the Relator's action. Only defendants Abbott and Wyeth were served with the Intervention Complaint or any subsequent pleadings in that action. The relator's Amended Complaint as to the other forty-four (44) defendants remains under seal. The Intervention Complaint did not allege any Medicaid rebate count or any other federal claim.

4. Abbott and Wyeth moved to dismiss the Intervention Complaint pursuant to a state rule of procedure governing service. On March 25, 2003 an order denying the Motion to Dismiss filed by Abbott and Wyeth issued from Los Angeles Superior Court, Hon. Judge Peter D. Lichtman, in the underlying state case.

5. Limited discovery had commenced in the case, together with limited production of the sealed court file to defendants Abbott and Wyeth. In the course of that production, redacted copies of Relator's sealed Complaint and sealed Amended Complaint were provided to defendants Abbott and Wyeth.¹ The Relator's complaints were not served on defendants Abbott and Wyeth, however. None of the formalities of service were performed and a letter accompanying the production expressly stated that the pleadings were not being served.

6. On March, 31 2003, Abbott filed its Notice of Removal to Federal Court and the action was assigned to the Hon. Dean D. Pregerson with Case No. 03-2238 D.P. (PLAx)(CR 1 therein). As a result of motions filed by Defendants, this case was transferred to this Court through the JPML as part of MDL 1456.

7. The caption of Abbott's Notice of Removal (Id.) expressly indicated that Abbott was removing both the Abbott - Wyeth case (the Intervention Complaint, Case No. BC287198A) and the still - sealed relator's action (Case No. BC287198.)

8. The basis for Abbott's removal is that the sealed relator's case contains federal claims, specifically Medicaid rebate claims. Abbott does not contend that the Attorney General's case satisfies federal jurisdiction either on the face of the complaint or by virtue of additional

¹ Because of the seal, the court file was produced in redacted form. The identity of other defendants, for example, was redacted.

information that renders that case alone removable. Abbott's argument is that the sealed complaint in the relator's case contains federal claims and those claims confer federal jurisdiction on both the sealed relator's case and the Attorney General's case against Abbott and Wyeth.

9. The State and the Relator timely filed a motion to remand in the Central District of California (CR 22-23 therein). That court did not rule on the remand motion, opting instead to stay the action to allow Abbott and Wyeth's Motion for Transfer to the MDL to be decided.

10. On June 23, 2003 the JPML transferred both the sealed relator's case and the Attorney General's case to this Court (MDL 1456 CR 410).

11. On July 23, 2003, the State filed a separate Motion to Remand Sealed Defendants in this Court (MDL 1456 CR 437-438). On August 6, 2003, Defendant Abbott opposed that motion, arguing in part that this Court should not entertain that motion since the sealed defendants were not served with the motion and will not be heard by the Court (MDL 1456 CR 462). The instant motion to remand also seeks remand of the action against the sealed defendants as well as the complaint against Abbott and Wyeth.

ARGUMENT

INTRODUCTION

Federal jurisdiction is lacking in this case since there are no federal issues presented by the Complaint in Intervention, which is the only complaint that has been activated by an intervention decision by the California Attorney General and subsequent service of a complaint. Following the denial of their Motion to Dismiss in state court, Abbott and Wyeth removed the combined Relator's case and Attorney General's case to federal court, asserting the existence of Medicaid

rebate claims within the sealed Relator's complaint.² As evidenced by its Intervention Complaint, however, the State of California is not pursuing any rebate claims tied to the Medicaid program against Abbott and Wyeth. The Intervention Complaint only alleges violations by Abbott and Wyeth of the California False Claims Act based on fraudulent reporting of direct prices. As this Court has already held in similar circumstances, state fraud complaints regarding Medicaid price reporting do not satisfy federal jurisdiction requirements for removal. State of Montana v. Abbott Laboratories, et al., Memorandum and Order dated June 11, 2003 (*In re Pharmaceutical Industry*, Mass. Dist. Ct. Case No. 01-12257, CR 379, pp. 11-15); State of Minn. v. Pharmacia, Memorandum and Order dated August 20, 2003 (Mass. Dist. Ct. Case No. 03-10069, CR 4, pp. 2-5). It is mere speculation in the instant case that the State of California may seek to allege in the future federal claims regarding Medicaid rebates. At this time there was a deliberate decision not to include federal claims. The case law on removal requires recognition of the State's intent as expressed in the outstanding complaint not to pursue claims that give the federal court jurisdiction.

The existence of sealed claims arises due to the unique procedural structure applicable to a *qui tam* action, where a relator's complaint is filed under seal and service of the complaint and the application of procedural obligations do not occur until the Attorney General makes a determination about whether or not to intervene in the case. At that time, the action is unsealed and the normal procedural process commences. Abbott's request to seek removal based on

² As this Court has recently ruled, Medicaid rebate claims present federal questions and warrant the exercise of federal jurisdiction. State of Montana v. Abbott Laboratories, et al., Memorandum and Order dated June 11, 2003 (*In re Pharmaceutical Industry*, Mass. Dist. Ct. Case No. 01-12257, CR 379, pp. 16-19)

allegations in a sealed, unserved and unactivated Relator's complaint is without precedent and is unsupported in the law. The statutory scheme under the California False Claims Act parallels the federal statute and permits the State to choose which portions, if any, of the sealed Relator's complaint the State wishes to pursue. The mere existence in the sealed complaint of federal claims is not evidence that those claims will ever be included by the State in the false claims lawsuit; certainly, at the moment, those claims are not at issue in the existing case and do not require any defense to be put forth. And because the sealed claims have not been activated, they are not grounds for removal.

I

THE INTERVENTION COMPLAINT EXCLUSIVELY ALLEGES CALIFORNIA CLAIMS AND VIOLATIONS OF CALIFORNIA LAW

The California False Claims Act, California Government Code § 12652(c)(2), requires Relators to file the initial complaint under seal to permit the State of California to conduct an investigation to determine whether it will intervene in the action. Because the initial complaint was under seal pending the Attorney General's investigation, all claims therein were confidential and dormant from the initial filing date of July 28, 1998 until the Attorney General determined it would intervene. See, Cal. Gov't Code 12652(c)(2)-(5). In this *qui tam* action, the Attorney General's office was and continues to be responsible for investigating and scrutinizing the allegations before deciding to intervene, and only the Attorney General's decision regarding intervention and subsequent unsealing and service of the complaint triggers any procedural obligations or options on the part of defendants. California Government Code § 12652(c)(9) expressly provides that "the defendant shall not be required to respond to any complaint filed under this section until 30 days after the complaint is unsealed and served upon the defendant

pursuant to section 583.210 of the Code of Civil Procedure.”

In this case, the State of California extensively investigated in confidence whether it should intervene in the *qui tam* claims at issue. The Relator filed its initial sealed complaint in July 1998 and its sealed First Amended Complaint in August 2002 (“Relator’s Complaints”), allowing the State of California to (1) evaluate the lawsuit and the facts underlying the suit; (2) determine whether the case is related to an ongoing criminal investigation; and (3) evaluate the effect of intervening in the suit. The provisions are similar to the federal False Claims Act. See, U.S. ex rel. Mikes v. Straus, 931 F. Supp. 248, 259-61 (S.D.N.Y. 1996).

While the sealed Amended Relator’s Complaint contains claims arising under federal law, the State of California purposely chose to intervene exclusively on the state claims. (See, Exhibit “A”). In January 2003, the State of California determined that it acquired sufficient data and information about Defendants Abbott and Wyeth to institute an enforcement action against them only as to the false price claims under the False Claims Act. The State of California intentionally omitted any and all Medicaid rebate fraud claims or any other claims that would necessarily implicate federal law. It is certainly within Plaintiff’s prerogative to decide which claims to put forth and case law on removal recognizes that prerogative and defers to issues raised in the outstanding complaint in deciding whether there is federal jurisdiction permitting removal. Particularly in the *qui tam* context, where the State becomes the controlling Plaintiff upon intervention, it is the prerogative of the State to determine the course of the litigation.

II

DORMANT FEDERAL CLAIMS IN THE SEALED RELATOR'S COMPLAINT ARE NOT GROUNDS FOR REMOVAL

Abbott's Notice of Removal is based entirely on allegations that are sealed and not contained in the only operative complaint for this case, the Intervention Complaint. There is no contention that the federal court has jurisdiction over the exclusively state claims in the Intervention Complaint. "[F]ederal courts have jurisdiction to hear, originally or by removal, only those cases in which a well-pleaded complaint establishes either that federal law creates the cause of action, or that the plaintiff's right to relief necessarily depends on resolution of a substantial question of federal law." Franchise Tax Board v. Construction Laborers Vacation Trust, 463 U.S. 1, 27-28, 103 S.Ct. 2842, 2855-2856 (1983). "Federal question" cases are those cases "arising under the Constitution, laws, or treaties of the United States." Metropolitan Life Ins. Co. v. Taylor, 481 U.S. 58, 107 S. Ct. 1542, 1546, 95 L. Ed. 2d 55 (1987); 28 U.S.C. § 1331. The definition must be narrow because a broad definition of "arising under" would create the possibility for "a number of potentially serious federal-state conflicts." Franchise Tax Bd. v. Construction Laborers Vacation Trust, 463 U.S. at 10; Metropolitan Life, 107 S. Ct. at 1546.

Removal statutes are strictly construed against removal. Shamrock Oil & Gas Corp. v. Sheets, 313 U.S. 100, 61 S. Ct. 868, 85 L. Ed. 1214 (1941); Able v. Upjohn Co., 829 F.2d 1330, 1332 (4th Cir. 1987). Doubts as to the propriety of the removal are resolved in favor of remand. State of Montana v. Abbott, 266 F. Supp. 2d 250 (D. Mass. 2003); Rodriguez v. FNMA, 2003 U.S. Dist. LEXIS 10877 (D. Mass. 2003). While a defendant may remove a state court case if a federal district court would have had original federal question jurisdiction, the federal court must remand that action to the state court if it appears it lacks jurisdiction over the case. 28 U.S.C. §

1441(a)-(c); Caterpillar, Inc. v. Williams, 482 U.S. 386, 96 L. Ed. 2d 318, 107 S. Ct. 2425, 2429 (1987). Defendant has the “burden of showing the federal court’s jurisdiction.” BIW Deceived v. Local 56, Indus. Union of Marine & Shipbuilding Workers, 132 F.3d 824, 831 (1st Cir. 1997); Danca v. Private Health Care Systems, Inc., 185 F.3d 1 (1st Cir. 1999). When a plaintiff moves to remand “the burden of proving the propriety of removal (remains) on the party who removed.” Societa Anonima Lucchese Olii E. Vini v. Catania Spagna Corp., 440 F. SUPP. 461, 464 (D. Mass. 1977). Relying on allegations in an unsealed complaint does not meet defendant’s burden in demonstrating grounds for removal.

It is clear on the face of the unsealed and only operative complaint in this case, the Intervention Complaint, that Plaintiffs are solely pursuing state claims against Defendants. Complaint ¶¶ 25-45 (See, Exhibit “A”). When considering a motion to remand, federal courts apply the well pleaded complaint rule to ascertain whether the removal was appropriate.

The presence or absence of federal-question jurisdiction is governed by the “well-pleaded” complaint rule, which provides that federal jurisdiction exists only when a federal question is presented on the face of the plaintiff’s properly pleaded complaint The rule makes the plaintiff the master of the claim; he or she may avoid federal jurisdiction by exclusive reliance on state law.

Caterpillar, 482 U.S. at 392 (citing Gully v. First National Bank, 299 U.S. 109, 112-113 (1936)). (*emphasis added*). The “well-pleaded complaint” rule prevents removal to federal court if a plaintiff chooses to present only state claims.

But the presence of a federal question, even a § 301 question, in a defensive argument does not overcome the paramount policies embodied in the well-pleaded complaint rule -- that the plaintiff is the master of the complaint, that a federal question must appear on the face of the complaint, and that the plaintiff may, by eschewing claims based on federal law, choose to have the cause heard in state court.

Caterpillar, 482 U.S. at 398-99.

In fact, this exact issue was addressed by the United States Supreme Court in a decision published only two[2] months ago. In Beneficial National Bank v. Anderson, ___ U.S. ___, 123 S. Ct. 2058; 156 L. Ed. 2d 1, 2003 U.S. LEXIS 4277 (June 2, 2003), the Justices specifically focused on removal and reaffirmed that the plaintiff is indeed the “master of the complaint.” Justice Stevens, writing for the majority, stated,

To determine whether the claim arises under federal law, we examine the “well pleaded” allegations in the complaint and ignore potential defenses...As a general rule, absent diversity jurisdiction, a case will not be removable if the complaint does not affirmatively allege a federal claim.

Beneficial, 123 S. Ct. at 2062.

Abbott has asserted that claims from a sealed complaint regarding Medicaid rebates on drugs suffice to permit removal of this action. But the state has not adopted those claims in its Intervention Complaint. “Jurisdiction may not be sustained on a theory that the plaintiff has not advanced.” Merrell Dow Pharmaceuticals, Inc. v. Thompson, 478 U.S. 804,809, n.6,92 L. Ed. 2d 650, 106 S. Ct. 3229 (1986); Lewis v. Abbott Laboratories, 189 F. Supp. 2d 590, 592-93 (S.D. Miss. 2001). (Plaintiff may choose to sue for less than \$75,000 to avoid removal to federal court).

The notion of a plaintiff being the master of his or her complaint and entitled to avoid federal jurisdiction is even more compelling in the case of a sovereign State as a plaintiff, where principles of comity augur in favor of deference to the State’s choice of forum. The First Circuit recently indicated the significance of comity concerns when it vacated the portion of a district court’s order on remand limiting plaintiff to recovery below the federal jurisdictional amount. Christopher v. Stanley-Bostitch, Inc., 240 F.3d 95 (1st Cir. 2001). Although the procedural record suggested that plaintiff was playing games with the court in arguing that defendant had not met its burden of demonstrating the amount in controversy, the appellate court held that any attempt to

dictate terms of a remand was beyond the court's jurisdiction and violated basic precepts of comity. *Id.* at 100. Furthermore, the prerogative of the prosecutor to choose which claims the government pursues has been repeatedly recognized by the courts in the *qui tam* context. E.g., United States ex rel. S. Prawer & Co. v. Fleet Bank of Maine, 1995 U.S. Dist. LEXIS 16095 at *8-10 (D. Me.1995). ("The major concern in judicial interpretation and construction of the *qui tam* action has been preservation of the executive branch's discretionary role in pursuing recoveries").

Abbott incorrectly based its entire Notice of Removal on sealed allegations that have not rendered Abbott "amenable to the process of the Court" for any federal claims (Central Dist. of CA case docket entry CR 1). Defendant's reliance on the sealed Relator's Complaint is insufficient to confer jurisdiction of the federal court. The outstanding Complaint in Intervention fails to indicate an intent to pursue any federal claim. The right to remove is "to be determined according to the plaintiff's pleading at the time of the petition for removal." Mills v. Allegiance Healthcare Corporation, 178 F. Supp. 2d 1, 9 (D. Mass. 2001) (citation omitted). *See*, Chesapeake & Ohio Ry. v. L.B. Cockrell, 232 U.S. 146, 153, 58 L. Ed. 544, 34 S. Ct. 278 (1914), (A petition, which stated a valid cause of action under state law, did not demonstrate a fraudulent device to prevent a removal unless it was "without any reasonable basis."); Mill-Bern Assoc., Inc. v. Dallas Semiconductor Corp., 69 F. Supp. 2d 240, 245 (D. Mass. 1999), (rejecting claim by a defendant based on one deposition transcript that plaintiff cannot prove claims against non-diverse party where complaint's allegations were sufficient).

Although 28 U.S.C. §1446(b) refers to removal based on any paper from which it may be ascertained that the case is removable, thus allowing the court to look beyond the four corners of

the complaint, the “other paper” has to demonstrate that the case at issue is removable - not that federal claims exist in another pleading or that federal claims could have been asserted. The rule doesn’t discard the principle that Plaintiff may choose to plead state claims only. In an attempt to justify removal Defendant Abbott seeks to force inclusion of federal rebate claims in the Complaint in Intervention herein. The Massachusetts District Court has recognized the requirement that to assume inclusion of federal claims in a complaint, the inclusion must be done voluntarily by the Plaintiff.

Plaintiff’s allegation in her opposition to defendants’ motion to dismiss that her firing prevented her from being 100% vested in the company’s pension plans does not transform her once nonremovable complaint into a removable one. See, e.g., Houston & Texas Cent. R.R. Co. v. Texas, 177 U.S. 66, 78, 44 L. Ed. 673, 20 S. Ct. 545 (1900) (“The Federal character of the suit must appear in the plaintiff’s own statement of his claim, and that where a defense has been interposed, the reply to which brings out matters of a Federal nature, those matters thus brought out by the plaintiff do not form a part of his cause of action, but are merely a reply to the defense set up by the defendant.”).

Papadopoulos v. UNC Associates Inc., 760 F. Supp. 243, 245 (D. Mass. 1991). (Defendants asserted that the allegation regarding the pension plan automatically stated a federal claim under ERISA).

The majority of cases removed based on an “other paper” involve diversity jurisdiction, where the other paper reveals that the amount in controversy in the complaint at issue exceeds the jurisdictional limit or that parties are in fact diverse. E.g., Bosky v. Kroger, Texas LP, 208 F.3d 208 (5th Cir. 2002); Height v. Southwest Airlines, Inc., 2002 U.S. Dist. LEXIS 13880 (N.D. Ill. 2002); Cabibbo v. Einstein/Noah Bagel Partners, LP, 2002 U.S. Dist. LEXIS 11825 (E.D. Pa. 2002); Shonk Land Co. LLC v. Ark Land Co., 170 F. Supp. 2d 660 (S.D. W.Va. 2001). The other paper must add missing information that renders the complaint at issue removable.

There is no case law supporting Abbott's contention that claims from a sealed complaint are grounds for removal. Cases involving motions for leave to amend a state court complaint are instructive. Courts faced with removals based on state court orders granting leave to amend to assert federal claims have remanded the cases where no amended complaint had in fact been filed. *E.g.*, Savilla v. Speedway America, LLC, 2002 U.S. Dist. LEXIS 21630 (S.D. W.Va. 2002); Bezy v. Floyd County Plan. Comm'n, 199 F.R.D. 308, 313 (S.D. Ind. 2001). The Savilla court made clear that it was not holding that the order granting leave to amend could not be an "other paper" for purposes of § 1446(b); rather the court held that the order did not make the original filed complaint removable. 2002 U.S. Dist. LEXIS at *8-10. As the court stated:

Federal question jurisdiction could become available only if and when a complaint containing a federal claim was filed in state court. The state court's order granting leave to amend the complaint may have notified the defendant of the future possibility of federal question jurisdiction. That order could not, however, have informed the defendant that the case is one which is or has become removable.

Id. at 9-10.³

Here, defendants used the Relator's separate complaint as the basis to remove the Intervention Complaint, despite the fact that nothing in the active Intervention Complaint indicates any intent to allege federal claims. The argument apparently is that the Intervention Complaint might be amended one day or the Relator's complaint might be unsealed one day. The clear answer is that

³ Another example of actual filings in state court that have been deemed non-removable are so-called Rule 27 petitions. A potential plaintiff may bring a petition pursuant to various state laws, *e.g.*, Mass. R.Civ.P. 27(a), to obtain certain discovery before a lawsuit is filed. The targets of the discovery have attempted to remove the proceedings to federal court in some instances. Courts have rejected these attempts. *E.g.*, Barrows v. American Airlines Inc., 164 F. Supp. 2d 179 (D. Mass. 2001); In re Hinolte, 179 F.R.D. 335 (S.D. Ala. 1998).

either of those events would trigger a right to remove at that point, if and when they happen. Given the strong presumption against federal jurisdiction and against removal, these potential claims cannot be the basis for federal jurisdiction.⁴

Significantly, the California State Court has already addressed the interplay between procedural rules and the unique procedural structure of *qui tam* actions in response to Abbott's initial attempt to have the case dismissed under a state civil procedural rule. There, as should be the case here, the court recognized the need to sensibly apply procedural rules in a manner that supports the structure and intent of the *qui tam* statute. Abbott filed a motion to dismiss under California Code of Civil Procedure § 583.210, which provides that an action will be dismissed if the complaint is not served within 3 years after the action is commenced.

The court denied the motion, holding that the *qui tam* statute did not permit service while the case was under seal. Court's Ruling re: Defendants' Motion to Dismiss, State of California v. Abbott, Superior Court of California, County of Los Angeles Case No. BC 287198A. (See, Exhibit "C"). The court's entire analysis was based on the distinction between the sealed, unactivated relator's complaint and the "live" intervention complaint that had been promptly served. The court noted that the *qui tam* structure of keeping an action under seal and not served furthers two goals - protecting the identity of the sealed defendants, and "not embroil[ing] the named defendants in an action that would require the expenditure of time and money until intervention, based on appropriate investigation, has occurred." *Id.* at 3. The same analysis in the

⁴ Indeed the anomaly of conferring federal jurisdiction now is seen by picturing this case ready for trial, in federal court, with no federal claims ever having become at issue.

removal context leads squarely to the conclusion that Abbott's removal of the sealed, unactivated case was improper. Defendants should have no obligations under a sealed relator's complaint until the State has decided whether to intervene. As to the other defendants and as to the rebate claims against Abbott, that decision has not yet been made. There are no activated federal claims to support federal jurisdiction and no activated claims against the remaining defendants to support the procedural maneuver that Abbott has unilaterally initiated.⁵

⁵ Curiously, Abbott has argued in response to Plaintiffs' Motion to Remand the Sealed Defendants that the inability of the sealed Defendants to be heard on the remand motion warrants denial of that motion. Defendant Abbott's Memorandum In Response to The State of California's Application for An Order Remanding Those Defendants Which Remain Under Seal to the State Court at p.2. The absurdity of this argument is clear - it was defendant Abbott's inappropriate removal of the case against those defendants, under seal and without their knowledge or consent, that set up the ex parte remand application. If that complaint is subject to removal without those defendants being heard, surely it must be subject to remand to undo the procedural morass Abbott and Wyeth have created. If and when any or all of the defendants are unsealed and subjected to an active complaint that they need to defend against, they could remove at that time if appropriate.


CONCLUSION

The burden of establishing federal jurisdiction is placed on the party seeking removal, Wilson v. Republic Iron & Steel Co., 257 U.S. 92, 42 S. Ct. 35, 66 L. Ed. 144 (1921). Defendant has not met its burden in showing that the complaint in intervention contains a federal claim. Because the Intervention Complaint is the only operative complaint, there are no federal issues or claims in this case on which Abbott may properly base its Notice of Removal. Based on the foregoing, the Court should remand this case back to the California Court in its entirety.

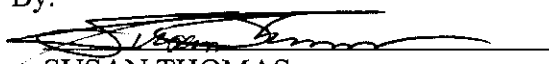
Dated: August 28, 2003

Respectfully submitted,

BILL LOCKYER
Attorney General for the State of California

By: 
TIMOTHY C. FOOTE
Deputy Attorney General
Bureau of Medi-Cal Fraud & Elder Abuse
1455 Frazee Rd., Ste. 315
San Diego, CA 92108
(619) 688-6114 Telephone
(619) 688-4200 Facsimile
Attorneys for the Plaintiff, State of California

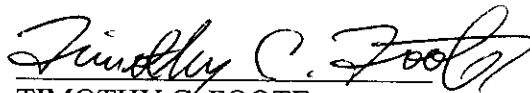
BERGER & MONTAGUE, P.C.

By: 
SUSAN THOMAS
1622 Locust Street
Philadelphia, PA 19103
(215) 875-5711 Telephone
(215) 875-4636 Facsimile

Attorneys for Relators

CERTIFICATE OF SERVICE

I hereby certify that I, Timothy C. Foote, Deputy Attorney General, Bureau of Medi-Cal Fraud and Elder Abuse, for the State of California, caused a true and correct copy of the foregoing The State of California's and Relator's Supplemental Memorandum of Law In Support of Motion To Remand, to be served electronically on counsel of record on the Master Service List, pursuant to Section E of the Case Management Order No. 2, this 28 day of August, 2003.

A handwritten signature in black ink, appearing to read "Timothy C. Foote", with a stylized flourish at the end.

TIMOTHY C. FOOTE
Deputy Attorney General
Bureau of Medi-Cal Fraud and Elder Abuse
State of California

EXHIBIT

“A”

1 BILL LOCKYER, Attorney General
of the State of California
2 THOMAS A. TEMMERMAN, S.B. No. 62986
Senior Assistant Attorney General
3 ELISEO SISNEROS, S.B. No. 99138
Supervising Deputy Attorney General
4 SIOBHAN FRANKLIN, S.B. No. 175747
Deputy Attorney General
5 WILLIAM S. SCHNEIDER, S.B. No. 78060
Deputy Attorney General
6 110 West A Street, Suite 1100
P. O. Box 85266
7 San Diego, CA 92186-5266
(619) 688-6099 Telephone
8 (619) 688-4200 FAX

9 Attorneys for the State of California

10 JAMES J. BREEN
The Breen Law Firm, P.A.
11 3562 Old Milton Parkway
Alpharetta, GA. 30005
12 (770) 740-0008 Telephone
(770) 740-9109 FAX

13 Attorneys for the Qui Tam Plaintiff,
14 Other Counsel listed in signature page

15
16 SUPERIOR COURT OF THE STATE OF CALIFORNIA
17 COUNTY OF LOS ANGELES
18

19 **THE STATE OF CALIFORNIA, ex rel.**
20 **VEN-A-CARE OF THE FLORIDA KEYS, INC. a**
21 **Florida Corporation, by and through its principal**
officers and directors, ZACHARY T. BENTLEY
and T. MARK JONES,

22 Plaintiffs,
23

24 v.

25 **ABBOTT LABORATORIES, INC., WYETH Inc.,**
WYETH PHARMACEUTICALS Inc. and DOES
26 **1-200**

27 Defendants,
28

The State of California, by and through its Attorney General, Bill Lockyer, brings this

1.

Complaint of State of California ex. rel. Ven-A-Care vs. Abbott & Wyeth based on California False Claims Act

ORIGINAL FILED
JAN 07 2003
LOS ANGELES
SUPERIOR COURT

CASE NO. BC 287198 A

ORIGINALLY FILED UNDER
SEAL ON JULY 28, 1998

COMPLAINT FOR MONEY
DAMAGES AND CIVIL
PENALTIES FOR VIOLATIONS
OF THE CALIFORNIA FALSE
CLAIMS ACT

[Exempt From Payment of Filing
Fees Pursuant to Cal. Gov. Code
Section 6103]

1 action against Abbott Laboratories, Inc. ("Abbott"), Wyeth Inc., and Wyeth Pharmaceuticals Inc.,
 2 (collectively, "Wyeth") pursuant to the California False Claims Act, California. Government Code
 3 sections 12650 et seq. and alleges that:

4 INTRODUCTION

5 Defendants Abbott and Wyeth defrauded California's Medicaid Program (known as "Medi-
 6 Cal") by reporting excessively high prices for some of their prescription drugs with knowledge that
 7 Medi-Cal relied on these reported prices for establishing reimbursement to its Medi-Cal providers for
 8 these drugs. As a result, Medi-Cal sustained significant losses to its program by making
 9 reimbursement payments for the drugs at grossly excessive prices compared to the prices at which
 10 the Medi-Cal providers actually acquired the same drugs. In this lawsuit, the Attorney General is
 11 demanding triple damages, civil penalties of up to \$10,000 for each false claim, and other damages
 12 provided by California's *qui tam* law. The Qui Tam Plaintiff, Ven-A-Care of the Florida Keys, Inc.
 13 ("VAC"), originally provided information to the State of California which is the basis for this action
 14 and VAC is included as a named party Plaintiff in this case.

15 I.

16 THE PARTIES

17 1. The Plaintiff in this action is the STATE OF CALIFORNIA ("STATE") by and
 18 through the CALIFORNIA ATTORNEY GENERAL ("ATTORNEY GENERAL"). At all times
 19 material to this action, the California Department of Health Services ("D.H.S.") and Medi-Cal were
 20 agencies of the State, and their activities, operations and contracts in administering the Medi-Cal
 21 program were paid largely from State funds. California's D.H.S., acting on behalf of the State,
 22 provided Medi-Cal benefits to qualified recipients, which included payment of claims to providers
 23 for the Abbott and Wyeth prescription drugs specified herein. These claims were paid based upon
 24 the false, inflated, direct price representations made by Abbott and Wyeth.

25 2. The Qui Tam Plaintiff, VEN-A-CARE OF THE FLORIDA KEYS, INC. ("VAC"),
 26 is a corporation organized under the laws of the State of Florida, with its principal offices in Key
 27 West, Florida. VAC's principal officers and directors include Zachary T. Bentley and T. Mark Jones,
 28 who are each citizens of the United States and reside in Key West, Florida. The Qui Tam Plaintiff,

1 VAC, is a pharmacy and provides prescription drugs and pharmaceutical products such as the drugs
2 specified in this Complaint and the exhibits attached hereto.

3 3. Defendant, ABBOTT LABORATORIES Inc. ("ABBOTT"), is a corporation organized
4 under the laws of the State of Illinois, with its principal offices in Abbott Park, Illinois. At all times
5 material to this action, Abbott has transacted business in the State of California, including, but not
6 limited to, selling and distributing the prescription drugs at issue here to purchasers within the State
7 of California, including Los Angeles County.

8 4. Defendant, WYETH PHARMACEUTICALS, INC. ("WYETH"), is a corporation
9 organized under the laws of Pennsylvania and headquartered in Collegeville, Pennsylvania. Wyeth
10 Pharmaceuticals is engaged in the manufacturing, marketing, and sales of a variety of pharmaceuticals
11 worldwide. Wyeth Pharmaceuticals, Inc. holds itself out as a division of, and is wholly-owned by,
12 DEFENDANT WYETH, INC. ("WYETH"), a corporation organized under the laws of Delaware.
13 Wyeth, Inc. is the successor to Wyeth-Ayerst Laboratories, Inc. and Wyeth-Ayerst Laboratories
14 Company, and was formerly known as American Home Products Corporation. To the extent that the
15 acts of Wyeth Pharmaceuticals, Inc. at issue herein were performed by or otherwise attributable to
16 Wyeth, Inc., then judgment should be entered against Wyeth, Inc. where appropriate. At all times
17 material to this action, Wyeth Pharmaceuticals, Inc. has transacted business in the State of California
18 by, amongst other things, selling directly or through wholesalers its pharmaceuticals in the State of
19 California including Los Angeles County. For purposes of this Complaint, all of the Wyeth
20 companies, corporations, subsidiaries, and divisions will be collectively referred to as "Wyeth."

21 5. The true names and capacities, whether corporate, individual or otherwise, of
22 Defendants sued herein as DOES 1-200, inclusive, are unknown to Plaintiff(s) at this time,
23 who/which therefore sue(s) said Defendants by such fictitious names. Plaintiffs will seek leave of
24 this Court to amend their complaint when the true names and capacities of said Defendants have been
25 ascertained. Plaintiffs are informed and believe, and thereon allege, that each of the Defendants sued
26 herein as a Doe is legally responsible in some manner for the wrongdoing and damages as herein
27 alleged. Each of these Defendants is, and at all material times was, an agent, servant, or employee
28 of each of the remaining Defendants, and was acting within the course and scope of said agency or

1 employment with the approval, knowledge, or consent of each of the remaining Defendants.
2 Furthermore, each DOE Defendant is, and at all material times was, the predecessor, successor or
3 related business entity to the named Defendants herein.

4 **II.**

5 **JURISDICTION & VENUE**

6 6. Jurisdiction is founded upon the State of California False Claims Act, California
7 Government Code sections 12651(a) and 12652(c)(1) et seq. This case was originally filed under seal
8 on July 28, 1998.

9 7. Abbott and Wyeth have regularly transacted business in the State of California by
10 selling their drugs directly or through others throughout the State, including Los Angeles County.
11 Defendants knew their drugs would be supplied to Medi-Cal recipients, including those residing in
12 Los Angeles County.

13 8. Pursuant to California Government Code Section 12652(c)(3), copies of all the
14 pleadings and a written disclosure of substantially all relevant evidence and information that VAC
15 possesses were served on the State by certified mail, return receipt requested, addressed to the
16 Attorney General in Sacramento, California.

17 9. The Qui Tam Plaintiff alleges: (A) That this action is not based upon allegations nor
18 transactions that were, at the time of the initial pleadings in this action, the subject of a civil suit or
19 an administrative civil money penalty proceeding in which the State was already a party; (B) that the
20 initial pleadings in this action were not based upon the public disclosure of allegations or transactions
21 in a criminal, civil, or administrative hearing, in an investigation, report, hearing or audit conducted
22 by or at the request of the Senate, Assembly, auditor or governing body of a political subdivision, or
23 by the news media; and (C) that, if the Court makes a finding against the Qui Tam Plaintiff as to the
24 allegations set forth in (A) and/or (B), the Qui Tam Plaintiff is the Relator and the original source of
25 the information, has direct and independent knowledge of the information on which these allegations
26 are based within the meaning of California Government Code Section 12652(d)(3)(A) and (B), and
27 voluntarily provided the information to the State before filing the initial pleadings in this action,
28 which are based on the information provided by the Qui Tam Plaintiff to the State.

1 III.

2 **BACKGROUND OF HOW PRESCRIPTION DRUG**

3 **CLAIMS ARE PAID UNDER MEDI-CAL**

4 10. California routinely provides prescription drug coverage as part of its Medi-Cal
5 program for medical assistance to the poor, needy, and disabled.

6 11. Medi-Cal reimburses providers based on the providers' Estimated Acquisition Cost
7 ("EAC") for a drug product. Pursuant to Title 22, Section 51513 (a)(6) of the California Code of
8 Regulations, EAC is defined as "the Department's best estimate of the price generally and currently
9 paid by providers for a drug product sold by a particular manufacturer or principal labeler in a
10 standard package." Section 51513 (a)(6)(A) and (B) of the California Code of Regulations provides
11 that the EAC for a drug product can be based on either the product's Average Wholesale Price
12 ("AWP") or, as was the case with Abbott and Wyeth, a "Direct Price" ("DP") reported by the
13 manufacturers.

14 12. Medi-Cal's reimbursement formula for Abbott's and Wyeth's drugs determined
15 Estimated Acquisition Cost at the manufacturers' Direct Price, pursuant to California Code of
16 Regulations section 51513.5, which provides in summary as follows:

17 The estimated acquisition cost for all of the drug products manufactured or distributed
18 by... Defendants Abbott and Wyeth... shall be the Direct Price listed for a standard package
19 in the Department's primary reference source; or for products not listed in the Department's
20 primary price reference source, the direct price listed for a standard package in the secondary
21 price reference source; or, if not listed in the secondary price source, the principal labeler's
22 catalogue.

23 13. With respect to the State of California, the Direct Price was supposed to represent the
24 price at which Abbott and Wyeth were selling their products to a pharmacy or end distributor without
25 a wholesaler being involved in the transaction. Based on information and belief, few, if any, other
26 State Medicaid programs in the Union other than California used Direct Price to reimburse providers
27 for their pharmaceutical products.

28 14. Medi-Cal obtains pharmaceutical price information from entities that are engaged in

1 collecting and reporting such data, including First Data Bank. The First Data Bank Division of the
 2 Hearst Corporation is a nationally recognized company that specializes in gathering prescription drug
 3 pricing and cost information, including Average Wholesale Price and Direct Price data. First Data
 4 Bank then distributes this information on a national basis.

5 15. During all relevant times covered by this Complaint:

6 A. Medi-Cal contracted with a fiscal intermediary, Electronic Data Systems
 7 (E.D.S.), to evaluate and process claims for payment.

8 B. Medi-Cal contracted with First Data Bank to provide the requisite drug pricing
 9 information to establish provider reimbursements.

10 C. Medi-Cal has utilized First Data Bank as its primary reference source
 11 and has utilized representations of Direct Price supplied by First Data Bank in setting providers'
 12 reimbursement amounts for Abbott's and Wyeth's prescription drugs.

13 D. First Data Bank reported Abbott's and Wyeth's Direct Prices for the
 14 specified prescription drugs based on the price information provided by those manufacturers. In the
 15 1995 First Data Bank Blue Book, for example, First Data Bank described Direct Prices as "obtained
 16 from the manufacturer."

17 E. Medi-Cal paid for drugs under two programs

18 (i) Pharmacy and;

19 (ii) Incident to a physician's service

20 16. The claims which are the subject of this action include claims from pharmacies,
 21 pharmaceuticals administered incident to a physician's services, and claims for certain oral
 22 pharmaceuticals, which were submitted to Medi-Cal to obtain reimbursement for prescription drugs
 23 provided to Medi-Cal recipients. Claims for each prescription are submitted to Medi-Cal on hard
 24 copy claim forms or through an electronic claims filing procedure using drug identification numbers
 25 known as National Drug Code numbers (NDC's).

26 17. This case focuses on specified prescription drugs that are covered under Medi-Cal,
 27 which were sold and/or distributed by defendants, and for which Medi-Cal, through its fiscal agents,
 28 approved and paid claims to providers based on the falsely inflated direct price representations

1 reported by defendants. Defendants' inflation of their price reports caused each and every claim paid
2 by Medi-Cal for defendants' specified prescription drugs to be a false claim. Abbott and Wyeth, as
3 the parties knowingly supplying the false information that caused the claims to be false, are liable
4 under the California False Claims Act. Abbott's and Wyeth's inflation of their reported prices was
5 a misrepresentation which caused Medi-Cal to pay excessive reimbursement to providers who utilized
6 Defendants' products.

7 18. At all relevant times, VAC was a small, infusion pharmacy and a Medicaid provider
8 in Florida. Prices available to VAC from Defendants Abbott & Wyeth for the pharmaceutical
9 products in this complaint and the exhibits attached hereto, were available on a nationwide basis
10 including California's Medi-Cal providers.

11 IV.

12 SUMMARY OF DEFENDANTS' FRAUD SCHEME

13 19. As to defendant Abbott, the time period relevant to this complaint began on or before
14 January 1, 1988, continued up through June 1, 2001 at which time Abbott reduced its reported prices
15 to First Data Bank for many of its pharmaceutical products, and continues to the present time. As
16 to defendant Wyeth, the time period relevant to this complaint began on or before January 1, 1988
17 and continues through to the present time. During the aforementioned times, Medi-Cal reimbursed
18 health care providers and pharmacies for certain of defendants' pharmaceutical products which were
19 provided to Medi-Cal beneficiaries. Those reimbursements were based on prices that Abbott and
20 Wyeth reported to the First Data Bank, which compiled and reported pharmaceutical prices to various
21 third party payers. Defendants caused the inflated Medi-Cal reimbursements by reporting false and
22 excessive prices for their products to First Data Bank, the price reporting service that Medi-Cal used
23 in setting its reimbursement rates. The difference between the true prices of defendants' drugs and
24 their falsely reported prices is referred to in the industry as the "spread."

25 20. The spread was an unlawful financial inducement arranged by defendants in order to
26 increase their market share and profits. Defendants caused Medi-Cal to reimburse providers' claims
27 for the specified prescription drugs at inflated amounts while, at the same time, selling the drugs to
28 the same providers at deep discounts, thus increasing the spread. The net result was to maximize the

1 market share of the defendants for the specified prescription drugs by inducing Medi-Cal providers
2 to use the defendants' brand of drugs over another. Consequently, Medi-Cal paid out more in
3 reimbursement than it would have or should have but for this unlawful conduct by the defendants.

4 21. As a result of their fraudulent and illegal scheme, defendants and their customers have
5 reaped hundreds of millions of dollars in illegal profits at the expense of the State of California and
6 directly contributed to Medi-Cal's soaring cost of providing prescription drugs for the State's needy.
7 The following chart reflects the fact that during the period from 1997 through 2001, California
8 succeeded in reducing the number of Medi-Cal recipients by almost 15%. However, Medi-Cal
9 prescription drug costs doubled over that period, from \$1.55 billion in 1997 to \$3.11 billion in 2001,
10 due in part to the false price reporting of Abbott, Wyeth and others, which inflated the prices paid by
11 Medi-Cal for such drugs, as illustrated by the chart below:

Year	Total Prescription Drug Cost to Medi-Cal	Number of Medi-Cal Recipients	Average Annual Prescription Cost Per Recipient
2001	\$3,110,003,138.75	11,200,055	\$277.67
2000	\$2,399,891,464.95	10,708,028	\$224.12
1999	\$2,129,665,292.40	10,945,838	\$194.56
1998	\$1,809,364,948.40	11,748,817	\$154.00
1997	\$1,553,151,142.74	13,115,974	\$118.41

19 22. Defendants knew that the providers' acquisition costs they were charging for many of
20 their prescription drugs were declining at the same time they falsely reported to First Data Bank that
21 the same drug prices were rising. The following chart highlights the fact that the true wholesale price
22 for Abbott's drug Vancomycin was declining in the marketplace at the same time that Abbott was
23 misrepresenting an inflated amount for the Direct Price of Vancomycin, which California relied upon
24 in reimbursing its Medi-Cal providers for this drug. As a result of these inflated representations of
25 Direct Price, Medi-Cal made excessive reimbursement payments to its providers, thus causing Medi-
26 Cal to sustain damages each year from 1994 to the present.

27 ///

28 ///

Vancomycin 1 gm. NDC# 00074-6533-01

Date	Abbott's False Direct Price & Medi-Cal's Corresponding Reimbursement	VAC's Price	Difference Between Reported Direct Price and VAC's Price (the "Spread")
3-04-1994	\$49.42	\$8.06	\$41.36
1-05-1995	\$50.90	\$8.06	\$42.84
1-05-1996	\$52.94	\$7.95	\$44.99
1-05-1997	\$55.59	\$7.60	\$47.99
1-05-1998	\$58.37	\$7.60	\$50.77
1-05-1999	\$61.29	\$7.40	\$53.89
1-05-2000	\$64.35	\$7.40	\$56.95
1-05-2001	\$64.35	\$7.40	\$56.95
6-01-2001	\$14.89	\$7.40	\$7.49
7-01-2002	\$5.76	\$4.36	\$1.40

23. On or about June 1, 2001, Abbott submitted revised pricing information and data to First Data Bank which resulted in substantially reduced reported Direct Prices. Based on the lowered reported Direct Prices, which were used as the basis for Medi-Cal reimbursement, Medi-Cal's reimbursement amounts dropped, as demonstrated by the reduction in Medi-Cal's reimbursement for 1 gm of Vancomycin from \$64.35 on March 1, 2001 to \$14.89 on June 1, 2001. The 77% reduction in Abbott's *reported* Direct Price for Vancomycin had nothing to do with actual pricing changes in the marketplace. On or about July 1, 2002, Abbott further reduced their Direct Price for Vancoumycin to \$5.76, bringing it more in line with prevailing market prices for this product.

24. Defendant Wyeth similarly created an illegal spread for its Ativan line of products, as alleged herein. The spread caused Ativan reimbursement by California's Department of Health Services, which administers the Medi-Cal Program, to be as much as five times the drug's actual cost to providers.

///

///

///

V.

THE ACTIONABLE CONDUCT OF DEFENDANTS**A. AS TO DEFENDANT ABBOTT**

25. At various times from January 1, 1988 to the present, defendant Abbott knowingly caused Medi-Cal to pay false claims for their pharmaceutical products. As a result, Medi-Cal paid grossly excessive, unreasonable, and unlawful amounts for claims for the pharmaceutical products specified in this complaint and Exhibits 1 and 2 attached hereto and incorporated herein. The acts committed by Abbott which caused Medi-Cal to pay or approve said false or fraudulent claims included, but were not necessarily limited to, knowingly making false representations about the Direct Prices of the drugs specified in this Section which defendant Abbott knew would be used by Medi-Cal in paying or approving claims for the drugs specified in this Section. Each of said representations was in fact used by Medi-Cal in paying or approving claims for the drugs specified in this Section.

26. For the purposes of specificity and particularity, Abbott's false price representations for certain drugs submitted to First Data Bank by Defendant Abbott in 1996 have been organized into a table entitled "Defendant Abbott's Subject Pharmaceutical Products (With Spread Calculations)" attached to this Complaint as **Exhibit 1**. In this table, the specified pharmaceutical products are listed by name, NDC number, Abbott's reported Direct Price to First Data Bank (and therefore its Medi-Cal reimbursement), VAC's (ergo a provider's) price to acquire the same pharmaceutical products, the gross profit or "spread" to the provider, and the gross profit or "spread" to the provider expressed as a percentage of VAC's price. The amount listed under the estimated true Direct Price based upon VAC's cost for the drugs reflects the actual prices available to VAC for the listed drugs from Abbott or from a wholesaler. As a small pharmacy, VAC does not always receive the lowest prices available to volume purchasers. Accordingly, a comparison of VAC's costs with the Direct Price representations made by Defendant Abbott, which were used to set Medi-Cal's reimbursement amount, establishes a minimum degree of falsity of Abbott's price representations for the prescription drugs.

27. In addition to the pharmaceuticals listed on **Exhibit 1** (attached), Abbott created and marketed the spread on hundreds of other drugs and pharmaceutical products. A table entitled

1 “Abbott’s Additional Subject Pharmaceutical Products” listing these drugs by name and NDC number
2 is attached as **Exhibit 2**. The State and VAC intend to pursue their claims with regard to all drugs
3 for which Abbott engaged in pricing fraud and marketing the spread to Medi-Cal providers.

4 28. The following is alleged with respect to Defendant Abbott as to all relevant periods
5 of time:

6 A. In furtherance of its scheme to inflate Medi-Cal’s reimbursement,
7 and to create an appearance of veracity for the falsely inflated Direct Prices it reported to First Data
8 Bank, Abbott regularly mailed to Medi-Cal catalogs containing the falsely inflated reported Direct
9 Prices.

10 B. Abbott systematically reported false or misleading prices by
11 concealing or otherwise failing to disclose contract terms that decreased the actual price of specified
12 prescription drugs such as discounts, rebates, off-invoice pricing, free goods, cash payments,
13 kickbacks, charge backs and other financial incentives;

14 29. The acts of defendant Abbott in providing false and misleading price information to
15 Medi-Cal:

16 A. Were committed knowingly in order to cause Medi-Cal to pay claims for the
17 specified drugs that substantially exceeded the amounts that otherwise would have been paid
18 according to law.

19 B. Were committed knowingly in order to cause Medi-Cal to pay unwittingly
20 excessive amounts for Abbott’s drugs.

21 C. Were committed knowingly in order to induce Abbott’s customers, and those
22 acting in conjunction with them, to cause Abbott’s drugs to be utilized for the treatment of Medi-Cal
23 recipients.

24 D. Were committed knowingly in order to induce Abbott’s customers and those
25 acting in concert with them to select Abbott’s drugs for Medi-Cal recipients rather than select similar
26 drugs of competitors, or prescribe alternative therapies.

27 E. Did in fact cause Abbott’s customers, and those acting in concert with them,
28 to utilize Abbott’s specified drugs for treatment of Medi-Cal recipients rather than competing drugs

or alternative therapies.

30. The impact of Abbott's inflated pricing was enormous. Providers chose Abbott's products rather than competitors' equivalent drugs which had lower spreads. For example, in 1996, Florida Medicaid utilization was overwhelmingly concentrated in Abbott's drug Vancomycin, which had a spread that dwarfed that available on its competitors' drugs. The following table is illustrative:

**1996 FLORIDA MEDICAID UTILIZATION FOR
VANCOMYCIN HCL 1 GRAM**

Company/NDC	True Cost \$	Florida Medicaid Reimbursement	The Spread	Reimbursement Paid by Florida Medicaid	Market Share %
Abbott 00074-6533-01	\$ 7.95	\$58.75	\$50.80	\$381,480.78	83.37
Fujisawa 00469-2840-40	\$ 6.42	\$13.91	\$ 7.49	\$ 19,023.54	4.16
Lederle 00205-3154-15	\$ 3.98	\$ 9.36	\$ 5.38	\$ 21,297.64	4.65
Lilly 00002-7321-10	\$14.30	\$13.35	\$(0.95)	\$ 19,096.96	4.17
Schein 00364-2473-91	\$ 6.05	\$12.52	\$ 6.47	\$ 16,672.18	3.64

Based on information and belief, Abbott's spread and market share data in California for this same period of time were similar to that of the State of Florida.

31. Evidence that the manufacturer-created spreads in fact caused government-funded subsidies to providers is abundant. For example, in a letter dated May 11, 2001 from Timothy E. Bien of Omnicare, Inc. to Jeffrey F. Balzer, National Account Manager of Abbott's Hospital Products Division, Omnicare strongly protested Abbott's 2001 lowering of its reported Wholesale Acquisition Cost ("WAC") prices:

As we discussed in person, this is a written notification by Omnicare to Abbott requesting restitution of Omnicare profits lost as a result of the WAC changes by Abbott HPD.

Omnicare currently purchases \$87,722,773 annually of Abbott products as follows:

PPD	\$36,868,784
HPD	\$ 2,987,094
Ross	\$13,900,000
Tap @50%	\$33,966,895

The HPD WAC changes cost Omnicare \$2,613,651 per quarter or \$10,454,604 in revenue loss dropping right to our bottom line.

B. AS TO DEFENDANT WYETH

32. At various times from on or after January 1, 1988 and continuing through the present date, defendant Wyeth knowingly caused Medi-Cal to pay false claims for drugs. As a result, Medi-Cal paid grossly excessive, unreasonable and unlawful amounts for claims for the drugs specified in this Section. The acts committed by Wyeth which caused Medi-Cal to pay or approve said false or fraudulent claims included, but were not necessarily limited to, knowingly making false representations about the Direct Prices of the drugs specified in this Section, which Wyeth knew would be used by Medi-Cal in paying or approving claims for the drugs specified in this Section. Each of said representations was in fact used by Medi-Cal in paying or approving claims for the drugs specified in this Section.

33. For the purposes of specificity and particularity, the false price and cost representations as they were submitted by Wyeth to First Data Bank in 2001 (unless otherwise noted) have been organized into a table entitled "Defendant Wyeth's Prices & Spread for Ativan" (attached, **Exhibit 3**). The various sizes and strengths for the subject pharmaceutical products are listed by name, NDC Number, Wyeth's reported Direct Price to First Data Bank (and therefore its Medi-Cal reimbursement), VAC's (ergo a provider's) acquisition price for the same pharmaceutical products, the gross profit or "spread" to the provider, and the gross profit or "spread" to the provider expressed as a percentage of VAC's price. The amount listed under the estimated true Direct Price based upon VAC's cost for the drugs reflects the actual prices available to VAC for the listed drugs from Wyeth or from a wholesaler. As a small pharmacy, VAC does not always receive the lowest prices available to volume purchasers. Accordingly, a comparison of VAC's costs with the direct price representations made by Defendant Wyeth and set as Medi-Cal's reimbursement amount establishes a minimum degree of falsity of Wyeth's price representations for the prescription drugs.

34. The acts of defendant Wyeth in providing false and misleading price information to

1 Medi-Cal:

2 A. Were committed knowingly in order to cause Medi-Cal to pay claims for the
3 specified drugs that substantially exceeded the amounts that otherwise would have been paid
4 according to law.

5 B. Were committed knowingly in order to cause Medi-Cal to pay unwittingly
6 excessive amounts for Wyeth's drugs.

7 C. Were committed knowingly in order to induce Wyeth's customers, and those
8 acting in conjunction with them, to cause Wyeth's drugs to be utilized for the treatment of Medi-Cal
9 recipients.

10 D. Were committed knowingly in order to induce Wyeth's customers and those
11 acting in concert with them to select Wyeth's drugs for Medi-Cal recipients rather than select similar
12 drugs of competitors, or prescribe alternative therapies.

13 E. Did in fact cause Wyeth's customers, and those acting in concert with them,
14 to utilize Wyeth's specified drugs for treatment of Medi-Cal recipients rather than competing drugs
15 or alternative therapies.

16 35. As a direct and proximate result of the actions of defendant Wyeth alleged herein, the
17 State of California has sustained damages recoverable under the California False Claims Act as set
18 forth below.

19 **C. CALIFORNIA LAW VIOLATED BY BOTH DEFENDANTS ABBOTT &**
20 **WYETH**

21 36. At all times material to this action, defendants "knew" or acted "knowingly," which
22 terms are used interchangeably in this complaint as they are defined in California Government Code
23 §§12650(b)(2), in causing the making, presenting, or submission of false claims. In that respect,
24 Defendants acted:

25 A. With actual knowledge of the falsity of the information;

26 B. In deliberate ignorance of the truth or falsity of the information;

27 C. With reckless disregard of the truth or falsity of the information.

28 37. At all times material to this action, defendants "caused" the making, presenting, or

1 submitting of false claims, as that term is defined in California Government Code §§12651, in
2 causing:

3 A. The presentation of false claims for payment or approval by
4 Medi-Cal; and

5 B. The making and using of false statements and/or records for the purpose of getting
6 false claims approved or paid by Medi-Cal.

7 38. At all times relevant hereto, defendants Abbott and Wyeth knew that their conduct
8 would cause Medi-Cal to pay claims for the specified prescription drugs in amounts exceeding that
9 contemplated by applicable law in that:

10 A. Defendants knew that Medi-Cal contracted through its fiscal agent
11 with First Data Bank to obtain defendants' reported Direct Prices in order to set Medi-Cal
12 reimbursement rates;

13 B. Defendants knew that California statutes and regulations limited payment of
14 Medi-Cal claims for the specified prescription drugs to an amount that represented the provider's
15 estimated acquisition cost of the drugs;

16 C. Defendants knew that Medi-Cal was not authorized or permitted by applicable
17 law to pay claims for the specified prescription drugs in excessive amounts;

18 D. Defendants knew that Medi-Cal was required to pay claims to the provider
19 submitting the claim based upon the drug's published Direct Price. Cal. Regs. Title 22, Sec.
20 51513(a)(6)(A);

21 E. Defendants knew that, pursuant to California Regs., Title 22, Section 51513.5
22 (a) and (b), Medi-Cal utilized their reported Direct Prices as the Estimated Acquisition Cost;

23 F. Therefore, defendants knew that California statutes and regulations prohibited
24 them from making false or misleading representations about the specified prescription drugs,
25 including false or misleading price representations, as specified below.

26 39. Defendants "knowingly" reported false and inflated "Direct Prices" to First Data Bank
27 and the other pricing services by systematically concealing or otherwise failing to report decreases
28 in the prices of the specified prescription drugs.

VI.

CAUSES OF ACTION AND DAMAGES

FIRST CAUSE OF ACTION

**CALIFORNIA FALSE CLAIMS ACT,
CAUSING PRESENTATION OF FALSE CLAIMS
California Government Code Section 12651(a)(1)**

40. The State and Qui Tam Plaintiff reallege and incorporate by reference Paragraphs 1 through 39 as if fully set forth herein.

41. At all times relevant to this complaint, Defendants Abbott and Wyeth "knowingly" [as defined in California Government Code Sections 12650(b)(2)], caused to be presented to officers or employees of the State of California, false claims for payment or approval, in the form of false price information for the drugs specified herein. As a result, the State paid out as reimbursement to the Medi-Cal providers of the specified prescription drugs, sums of money grossly in excess of the amounts contemplated by law, resulting in great financial loss to the State of California.

42. Because of Defendants' conduct in violation of California Government Code section 12651(a)(1) as set forth in this Count, the State of California sustained damages in an amount according to proof pursuant to California Government Code section 12651(a).

SECOND CAUSE OF ACTION

**CALIFORNIA FALSE CLAIMS ACT,
CAUSING A FALSE RECORD OR STATEMENT TO BE MADE OR USED TO GET A
FALSE CLAIM PAID OR APPROVED BY THE STATE OF CALIFORNIA;
California Government Code Section 12651(a)(2)**

43. The State and Qui Tam Plaintiff reallege and incorporate by reference Paragraphs 1 through 39 as if fully set forth herein.

44. At all times relevant to this complaint, Defendants Abbott and Wyeth "knowingly" [as defined in California Government Code §12650(b)(2)] caused false records or statements to be made or used to get false claims to be paid or approved by the State of California, in that defendants caused false records or statements of prices of defendants' specified prescription drugs to be used by the State of California to pay or approve claims presented by the providers and suppliers of

1 defendant's specified prescription drugs. These paid or approved claims were grossly in excess of
2 the amounts contemplated by law, resulting in great financial loss to the State of California.

3 45. Because of Defendants' conduct in violation of California Government Code
4 §12651(a)(2) as set forth in this Count, the State of California sustained damages in an amount
5 according to proof pursuant to California Government Code section 12651(a).

6 **VII.**

7 **JURY DEMAND**

8 46. The State and Qui Tam Plaintiff respectfully request a trial by jury as to all issues so
9 triable.

10 **VIII.**

11 **PRAYER FOR RELIEF**

12 WHEREFORE, the State of California and the Qui Tam Plaintiff, demand:

13 1. That judgment be entered in their favor and against Defendant, Abbott Laboratories,
14 Inc., Defendant Wyeth, Inc., Defendant Wyeth Pharmaceuticals, Inc., and DOES 1-200, with
15 judgment to be entered against said Defendants, and each of them, for the amount of damages to
16 Medi-Cal arising from claims for their specified prescription drugs and all other drugs as to which
17 said Defendants engaged in substantially similar misconduct:

18 A. On the First Cause of Action (California False Claims Act; Causing
19 Presentation of False Claims to the State of California) damages as provided by California
20 Government Code §12651(a) in the amount of:

- 21 (1). Triple the amount of the State of California's damages;
22 (2). Civil penalties of Ten Thousand Dollars (\$10,000.00) for each false
23 claim;
24 (3). Recovery of costs, attorneys' fees and expenses;
25 (4). Such other and further relief as the Court deems just and
26 proper.

27 B. On the Second Cause of Action (California False Claims Act; Causing False
28 Records or Statements To Be Made or Used To Get False Claims Paid By the State of California)

1 damages as provided by California Government Code §12651(a) in the amount of:

- 2 (1). Triple the amount of the State of California's damages;
- 3 (2). Civil penalties of Ten Thousand Dollars (\$10,000.00) for each false
4 claim;
- 5 (3). Recovery of costs, attorneys' fees and expenses;
- 6 (4). Such other and further relief as the Court deems just and
7 proper.

8 2. Further, the Qui Tam Plaintiff, on its behalf, requests that it receive such maximum
9 amount as permitted by law, of the proceeds of this action or settlement of this action collected by the
10 State of California, plus an amount for reasonable expenses incurred, plus reasonable attorneys' fees
11 and costs of this action. The Qui Tam Plaintiff requests that its percentage be based upon the total
12 value recovered, including any amounts received from individuals or entities not parties to this action.

13
14 DATED: January 7, 2003

15 BILL LOCKYER, Attorney General
16 of the State of California

17 THOMAS A. TEMMERMAN, Senior
18 Assistant Attorney General

19 ELISEO SISNEROS
20 Supervising Deputy Attorney General

21 SIOBHAN FRANKLIN
22 Deputy Attorney General

23 WILLIAM S. SCHNEIDER
24 Deputy Attorney General
25 110 West A Street, Suite 1100
26 P. O. Box 85266
27 San Diego, CA 92186-5266
28 Telephone: (619) 688-6099
Facsimile: (619) 688-4200

On Behalf of the State of California

1 JAMES J. BREEN
2 The Breen Law Firm, P.A.
3 3562 Old Milton Parkway
4 Alpharetta, GA. 30005
5 (770) 740-0008 Telephone
6 (770) 740-9109 FAX

7 THOMAS V. GIRARDI, S.B. No. 36603
8 DAVID R. LIRA, S.B. No. 134370
9 Girardi & Keese
10 1126 Wilshire Blvd.
11 Los Angeles, CA. 90017-1904
12 (213) 489-3330 Telephone
13 (213) 481-1554 Fax

14 WALTER V. LACK, S.B. No. 57550
15 ADAM D. MILLER, S.B. No. 141808
16 Engstrom, Lipscomb & Lack
17 10100 Santa Monica Blvd., 16th Floor
18 Los Angeles, CA. 90067-4107
19 (310) 552-3800 Telephone
20 (310) 552-9434 Fax

21 FRANK M. PITRE, S.B. No. 100077
22 Cotchett, Pitre & Simon
23 840 Malcolm Rd., Suite 200
24 Burlingame, CA. 94010-1413
25 (650) 697-6000 Telephone
26 (650) 697-0577 Fax

27 SHERRIE R. SAVETT
28 SUSAN SCHNEIDER THOMAS
Berger & Montague, P.C.
1622 Locust Street
Philadelphia, PA 19103
(215) 875-3000 Telephone
(215) 875-4604 Fax

Attorneys for the Qui Tam Plaintiff

EXHIBIT 1

EXHIBIT 1

The table below was prepared from Direct Prices submitted to First Data Bank by Defendant Abbott for their pharmaceutical products in 1996 as compared with Ven-A-Care's (provider's) acquisition prices for these pharmaceuticals at that time.

DEFENDANT ABBOTT'S SUBJECT PHARMACEUTICAL PRODUCTS (WITH SPREAD CALCULATIONS)					
Drug	NDC#	Abbott's Reported Direct Price (Medi-Cal Reimbursement)	VAC (Provider) Price	Provider's Gross Profit or "Spread"	Spread as a % of VAC Price
Sodium Chloride 0.9% 50 ml	00074-7101-13	\$14.55	\$1.23	\$13.32	1,083%
Sodium Chloride 0.9% 100 ml	00074-7101-23	\$14.55	\$1.23	\$13.32	1,083%
Sodium Chloride 0.9% 250 ml	00074-7983-02	\$12.33	\$0.95	\$11.38	1,198%
Sodium Chloride 0.9% 500 ml	00074-7983-03	\$8.45	\$0.95	\$7.50	790%
Sodium Chloride 0.9% 1000 ml	00074-7983-09	\$9.20	\$1.03	\$8.17	793%
5% Dextrose in Water 50 ml	00074-7100-13	\$14.55	\$1.23	\$13.32	1,082%
5% Dextrose in Water 100 ml	00074-7100-23	\$14.55	\$1.23	\$13.32	1,083%
5% Dextrose in Water 250 ml	00074-7100-02	\$12.33	\$1.33	\$11.00	827%
5% Dextrose in Water 500 ml	00074-7922-03	\$9.10	\$0.96	\$8.14	848%
5% Dextrose in Water 1000 ml	00074-7922-09	\$10.00	\$1.12	\$8.88	793%
5% Dextrose/ NaCl 0.9% 250 ml	00074-7941-02	\$9.23	\$1.03	\$8.20	796%

DEFENDANT ABBOTT'S SUBJECT PHARMACEUTICAL PRODUCTS (WITH SPREAD CALCULATIONS)					
Drug	NDC#	Abbott's Reported Direct Price (Medi-Cal Reimbursement)	VAC (Provider) Price	Provider's Gross Profit or "Spread"	Spread as a % of VAC Price
5% Dextrose/ NaCl 0.9% 500 ml	00074-7941-03	\$9.25	\$1.03	\$8.22	798%
5% Dextrose/ NaCl 0.9% 1000 ml	00074-7941-09	\$9.25	\$1.23	\$8.02	652%
Ringers Lactate 250 ml	00074-7953-02	\$10.23	\$1.08	\$9.15	847%
Ringers Lactate 500 ml	00074-7953-03	\$10.20	\$1.08	\$9.12	844%
Ringers Lactate 1000 ml	00074-7953-09	\$11.50	\$1.14	\$10.36	909%
Vancomycin HCL 500 mg	00074-4332-01	\$27.80	\$3.51	\$24.29	692%
Vancomycin HCL 1 gm	00074-6535-01	\$55.59	\$6.29	\$47.30	752%
Vancomycin HCL 1 gm	00074-6533-01	\$55.59	\$7.95	\$47.64	599%
Vancomycin HCL 5 gm	00074-6509-01	\$125.05	\$35.10	\$89.95	256%
Tobramycin Sulfate 20 mg	00074-3577-01	\$4.38	\$1.94	\$2.44	125%
Tobramycin Sulfate 40 mg/ml 1 ml Syr	00074-3582-01	\$8.40	\$3.68	\$4.72	128%
Tobramycin Sulfate 60 mg/ 50 ml	00074-3469-13	\$12.36	\$5.16	\$7.20	140%
Tobramycin Sulfate 60 mg/ 6 ml	00074-3254-03	\$8.61	\$3.97	\$4.64	117%
Tobramycin Sulfate 80 mg	00074-3470-23	\$12.95	\$5.57	\$7.38	133%
Tobramycin Sulfate 80 mg	00074-3583-01	\$9.43	\$4.12	\$5.31	129%

DEFENDANT ABBOTT'S SUBJECT PHARMACEUTICAL PRODUCTS (WITH SPREAD CALCULATIONS)					
Drug	NDC#	Abbott's Reported Direct Price (Medi-Cal Reimbursement)	VAC (Provider) Price	Provider's Gross Profit or "Spread"	Spread as a % of VAC Price
Tobramycin Sulfate 80 mg	00074-3578-01	\$8.69	\$3.63	\$5.06	139%
Tobramycin Sulfate 80 mg	00074-3255-03	\$9.66	\$4.33	\$5.33	123%
Pentamidine 300 mg	00074-4548-01	\$100.39	\$43.00	\$57.39	134%
Clindamycin Phosphate 300 mg	00074-4053-03	\$9.53	\$1.74	\$7.79	448%
Clindamycin Phosphate 300 mg	00074-4050-01	\$9.45	\$1.47	\$7.98	543%
Clindamycin Phosphate 600 mg	0074-4054-03	\$17.51	\$2.95	\$14.56	494%
Clindamycin Phosphate 600 mg	00074-4051-01	\$17.32	\$2.69	\$14.63	544%
Clindamycin Phosphate 900 mg	00074-4197-01	\$190.19	\$30.95	\$159.24	515%
Clindamycin Phosphate 900 mg	00074-4055-03	\$23.42	\$3.46	\$19.96	577%
Sodium Bicarbonate 50 ml	00074-6625-02	\$5.92	\$0.62	\$5.30	855%
Amikacin Sulfate 500 mg, 2 ml	00074-1958-01	\$97.65	\$15.50	\$82.15	530%
Amikacin Sulfate 100 mg, 2 ml	00074-1955-01	\$72.45	\$11.50	\$60.95	530%
Amikacin Sulfate 1gm, 4 ml	00074-1957-01	\$179.50	\$28.50	\$151.00	530%
Heparin Lock Flush 10u/ml, 30 ml	00074-1151-78	\$2.58	\$0.38	\$2.20	579%
Heparin Lock Flush 100u/ml 30 ml	00074-1152-78	\$2.94	\$0.44	\$2.50	568%

DEFENDANT ABBOTT'S SUBJECT PHARMACEUTICAL PRODUCTS (WITH SPREAD CALCULATIONS)					
Drug	NDC#	Abbott's Reported Direct Price (Medi-Cal Reimbursement)	VAC (Provider) Price	Provider's Gross Profit or "Spread"	Spread as a % of VAC Price
Heparin Lock Flush 100u/ml 10 ml	00074-1152-70	\$1.27	\$0.28	\$0.99	354%
Water for Injection 20 ml	00074-4887-20	\$1.55	\$0.23	\$1.32	574%
Water for Injection 10 ml	00074-4887-10	\$1.24	\$0.19	\$1.05	553%
Water for Injection 30 ml	00074-3977-03	\$1.66	\$0.20	\$1.45	725%
Water for Injection 1000 ml	00074-1590-05	\$10.20	\$1.13	\$9.07	803%
Water for Injection 1000 ml	00074-7990-09	\$10.20	\$1.04	\$9.16	881%
Water for Injection 100 ml	00074-4887-99	\$7.75	\$0.71	\$7.04	992%
Dextrose 5%/ KCl/NaCl 1000 ml	00074-7902-09	\$15.70	\$2.05	\$13.65	666%

The table below was prepared from Direct Prices submitted to First Data Bank by Defendant Abbott for their oral drugs in 2000 as compared with Ven-A-Care's (provider's) acquisition prices for these pharmaceuticals at that time.

DEFENDANT ABBOTT'S SUBJECT ORAL DRUGS (WITH SPREAD CALCULATIONS BASED ON YEAR 2000 PRICES)					
Drug	NDC #	Abbott's Reported Direct Price (Medi-Cal Reimbursement)	VAC (Provider) Price	Provider's Gross Profit or "Spread"	Spread As % of VAC Price
Erythromycin Base 250 mg Tab 100's	00074-6326-13	\$12.45	\$7.40	\$5.05	68%
Erythromycin Base 250 mg Tab 500's	00074-6326-53	\$59.15	\$35.89	\$23.26	65%
Erythromycin Stearate 250 mg Tab 100's	00074-6346-20	\$12.28	\$7.86	\$4.42	56%
Erythromycin Stearate 250 mg Tab 500's	00074-6346-53	\$58.35	\$38.18	\$20.17	53%
Erythromycin Stearate 500 mg Tab 100's	00074-6316-13	\$22.19	\$15.30	\$6.89	45%
Erythromycin Stearate UD 250 mg Tab 100's	00074-6346-38	\$14.28	\$10.03	\$4.25	42%
ERY-TAB E/C 250 mg 30's	00074-6304-30	\$6.36	\$2.76	\$3.60	130%
ERY-TAB E/C 250 mg 100's	00074-6304-13	\$21.20	\$7.72	\$13.48	175%
ERY-TAB E/C UD 250 mg 100's	00074-6304-11	\$23.20	\$9.90	\$13.30	134%
EES/Sulfisoxazole 200 mg, 100 ml	00074-7156-13	\$10.75	\$4.21	\$6.54	155%
EES/Sulfisoxazole 200 mg 150 ml	00074-7156-43	\$15.90	\$6.32	\$9.50	150%

DEFENDANT ABBOTT'S SUBJECT ORAL DRUGS (WITH SPREAD CALCULATIONS BASED ON YEAR 2000 PRICES)					
Drug	NDC #	Abbott's Reported Direct Price (Medi-Cal Reimbursement)	VAC (Provider) Price	Provider's Gross Profit or "Spread"	Spread As % of VAC Price
EES/Sulfisoxazole 200 mg 150 ml	00074-7156-43	\$15.90	\$6.32	\$9.50	150%
EES/Sulfisoxazole 200 mg 200 ml	00074-7156-53	\$20.90	\$8.42	\$12.48	148%

EXHIBIT 2

EXHIBIT 2

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
ACETIC ACID IRRIGATION	00074614322
ACETIC ACID IRRIGATION .25% IRRIG USP (AQUALITE) 1000ML	00074614309
ACETIC ACID IRRIGATION .25% IRRIG USP (AQUALITE) 250ML	00074614302
ACETYLCYSTEINE	00074330801
ACETYLCYSTEINE	00074330802
ACETYLCYSTEINE	00074330803
ACETYLCYSTEINE SOLUTION	00074330701
ACETYLCYSTEINE SOLUTION	00074330702
ACETYLCYSTEINE SOLUTION	00074330703
ACYCLOVIR SODIUM POWDER FOR INJECTION	00074442749
ACYCLOVIR SODIUM POWDER FOR INJECTION	00074445249
ACYCLOVIR SODIUM POWDER FOR INJECTION 1GM FLIPTOP VIAL	00074445201
ACYCLOVIR SODIUM POWDER FOR INJECTION 500MG FLIPTOP VIAL	00074442701
A-HYDROCORT INJECTION 1000MG 8ML UNIVIAL (SODIUM SUCCINATE)	00074567408
A-HYDROCORT INJECTION 100MG 2ML UNIVIAL (SODIUM SUCCINATE)	00074567102
A-HYDROCORT INJECTION 250MG 2ML UNIVIAL (SODIUM SUCCINATE)	00074567202
A-HYDROCORT INJECTION 500MG 4ML UNIVIAL (SODIUM SUCCINATE)	00074567304
ALCOHOL 5% AND DEXTROSE 5% INJECTION 1000ML	00074150005
ALFENTANIL INJECTION	00074226602
ALFENTANIL INJECTION	00074226605
ALFENTANIL INJECTION	00074226610
ALFENTANIL INJECTION	00074226649
ALFENTANIL INJECTION	00074226651
ALFENTANIL INJECTION	00074226652
A-METHAPRED INJECTION 1000MG ADD-VANTAGE VIAL	00074563108

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
A-METHAPRED INJECTION 125MG 2ML UNIVIAL (SODIUM SUCCINATE)	00074568502
A-METHAPRED INJECTION 40MG 1ML UNIVIAL (SODIUM SUCCINATE)	00074568401
A-METHAPRED INJECTION 500MG 4ML UNIVIAL (SODIUM SUCCINATE)	00074563004
A-METHAPRED INJECTION 500MG ADD-VANTAGE VIAL	00074560144
AMIDATE INJECTION	00074806001
AMIDATE INJECTION	00074806003
AMIDATE INJECTION	00074806019
AMIDATE INJECTION	00074806029
AMIDATE INJECTION	00074806101
AMIDATE INJECTION	00074806201
AMIDATE SOLUTION INJECTION	00074669501
AMIDATE SOLUTION INJECTION	00074669502
AMIKACIN SULFATE	00074195701
AMIKACIN SULFATE INJECTION	00074195501
AMIKACIN SULFATE INJECTION	00074195601
AMIKACIN SULFATE INJECTION	00074195801
AMIKACIN SULFATE INJECTION	00074243403
AMIKACIN SULFATE INJECTION	00074321202
AMINOCAPROIC ACID INJECTION	00074434673
AMINOPHYLLINE INJECTION	00074490603
AMINOPHYLLINE INJECTION	00074490619
AMINOPHYLLINE INJECTION	00074490903
AMINOPHYLLINE INJECTION	00074490918
AMINOPHYLLINE INJECTION	00074592101
AMINOPHYLLINE INJECTION	00074592201
AMINOPHYLLINE INJECTION	00074738501
AMINOPHYLLINE INJECTION	00074738601
AMINOSYN HF SOLUTION INJECTION	00074721703

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
AMINOSYN II IN 10% DEXTROSE INJECTION	00074775129
AMINOSYN II IN 25% DEXTROSE	00074774429
AMINOSYN II IN 25% DEXTROSE INJECTION	00074770029
AMINOSYN II IN 25% DEXTROSE INJECTION	00074770229
AMINOSYN II IN 5% DEXTROSE INJECTION	00074770129
AMINOSYN II INJECTION	00074108305
AMINOSYN II INJECTION	00074108603
AMINOSYN II INJECTION	00074108803
AMINOSYN II INJECTION	00074108805
AMINOSYN II INJECTION	00074109003
AMINOSYN II INJECTION	00074109005
AMINOSYN II INJECTION	00074712107
AMINOSYN II M IN 10% DEXTROSE	00074774229
AMINOSYN II M IN 5% DEXTROSE	00074774029
AMINOSYN II W/ELECTROLYTES IN DEXTROSE 25% W/CALCIUM	00074775229
AMINOSYN II WITH ELECTROLYTES IN 20% DEXTROSE INJECTION	00074775329
AMINOSYN II WITH ELECTROLYTES IN 25% DEXTROSE INJECTION	00074775627
AMINOSYN II WITH ELECTROLYTES IN 25% DEXTROSE INJECTION	00074775629
AMINOSYN II WITH ELECTROLYTES IN 25% DEXTROSE INJECTION	00074775727
AMINOSYN II WITH ELECTROLYTES IN 25% DEXTROSE INJECTION	00074775729
AMINOSYN II WITH ELECTROLYTES INJECTION	00074108903
AMINOSYN II WITH ELECTROLYTES INJECTION	00074109105
AMINOSYN INJECTION	00074298905
AMINOSYN INJECTION	00074299103
AMINOSYN INJECTION	00074299105
AMINOSYN INJECTION	00074299203
AMINOSYN INJECTION	00074436005
AMINOSYN INJECTION	00074585503

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
AMINOSYN INJECTION	00074585505
AMINOSYN M INJECTION	00074415405
AMINOSYN SOLUTION INJECTION	00074299003
AMINOSYN SOLUTION INJECTION	00074299005
AMINOSYN SOLUTION INJECTION	00074299025
AMINOSYN WITH ELECTROLYTES INJECTION	00074585203
AMINOSYN WITH ELECTROLYTES INJECTION	00074585603
AMINOSYN WITH ELECTROLYTES INJECTION	00074585605
AMINOSYN-HB INJECTION	00074110803
AMINOSYN-HB INJECTION	00074110805
AMINOSYN-PF	00074161602
AMINOSYN-PF	00074161603
AMINOSYN-PF INJECTION	00074161705
AMINOSYN-RF INJECTION	00074407202
AMMONIUM CHLORIDE INJECTION	00074604301
ATRACURIUM BESYLATE SOLUTION INJECTION	00074737601
ATRACURIUM BESYLATE SOLUTION INJECTION	00074737649
ATRACURIUM BESYLATE SOLUTION INJECTION	00074737729
ATRACURIUM BESYLATE SOLUTION INJECTION	00074737735
ATRACURIUM BESYLATE SOLUTION INJECTION	00074737901
ATRACURIUM BESYLATE SOLUTION INJECTION	00074737949
ATRACURIUM BESYLATE SOLUTION INJECTION	00074738401
BACTERIOSTATIC NACL INJECTION	00074196604
BACTERIOSTATIC NACL INJECTION	00074196605
BACTERIOSTATIC NACL INJECTION	00074196607
BACTERIOSTATIC NACL INJECTION	00074196612
BACTERIOSTATIC NACL INJECTION	00074196614
BACTERIOSTATIC WATER FOR INJ.	00074397701

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
BACTERIOSTATIC WATER FOR INJ.	00074397703
BRETYLIUM TOSYLATE IN 5% DEXTROSE	00074763862
BRETYLIUM TOSYLATE IN 5% DEXTROSE INJECTION	00074763962
BRETYLIUM TOSYLATE INJECTION	00074926301
BRETYLIUM TOSYLATE INJECTION	00074926801
BRETYLIUM TOSYLATE SOLUTION INJECTION	00074169810
BREYTLIUM TOSYLATE INJECTION	00074926701
BREYTLIUM TOSYLATE INJECTION	00074926718
BUMETANIDE INJECTION USP	00074141204
BUMETANIDE INJECTION USP	00074141210
BUMETANIDE INJECTION USP	00074141214
BUPIVACAINE HCL 0.25% AND EPINEPHRINE 1:200,000 10ML TEARTOP	00074904201
BUPIVACAINE HCL 0.25% AND EPINEPHRINE 1:200,000 30ML TEARTOP	00074904202
BUPIVACAINE HCL 0.25% AND EPINEPHRINE 1:200,000 50ML AMPUL	00074904101
BUPIVACAINE HCL 0.25% AND EPINEPHRINE 1:200,000 50ML FLIPTOP	00074904301
BUPIVACAINE HCL 0.5% AND EPINEPHRINE 1:200,000 30ML AMPUL	00074904401
BUPIVACAINE HCL 0.5% AND EPINEPHRINE 1:200,000 50ML FLIPTOP	00074904601
BUPIVACAINE HCL 0.5% AND EPINEPHRINE 1:200,000 INJ 10ML TEARTOP	00074904501
BUPIVACAINE HCL 0.5% AND EPINEPHRINE 1:200,000 INJ 30ML TEARTOP	00074904502
BUPIVACAINE HCL 0.75% AND EPINEPHRINE 1:200,000 30ML AMPUL	00074904701
BUPIVACAINE HCL INJ.	00074562201
BUPIVACAINE HCL INJ.	00074562301
BUPIVACAINE HCL INJ.	00074562302
BUPIVACAINE HYDROCHLORIDE INJECTION	00074115801
BUPIVACAINE HYDROCHLORIDE INJECTION	00074115802
BUPIVACAINE HYDROCHLORIDE INJECTION	00074115901
BUPIVACAINE HYDROCHLORIDE INJECTION	00074115902
BUPIVACAINE HYDROCHLORIDE INJECTION	00074116001

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
BUPIVACAINE HYDROCHLORIDE INJECTION	00074116101
BUPIVACAINE HYDROCHLORIDE INJECTION	00074116201
BUPIVACAINE HYDROCHLORIDE INJECTION	00074116202
BUPIVACAINE HYDROCHLORIDE INJECTION	00074116301
BUPIVACAINE HYDROCHLORIDE INJECTION	00074116401
BUPIVACAINE HYDROCHLORIDE INJECTION	00074116501
BUPIVACAINE HYDROCHLORIDE INJECTION	00074116502
BUPIVACAINE HYDROCHLORIDE INJECTION	00074427201
BUPIVACAINE HYDROCHLORIDE INJECTION	00074427301
BUPIVACAINE HYDROCHLORIDE INJECTION	00074427401
BUPIVACAINE HYDROCHLORIDE INJECTION	00074574801
BUPIVACAINE HYDROCHLORIDE INJECTION	00074574821
BUPIVACAINE HYDROCHLORIDE INJECTION	00074574901
BUPIVACAINE HYDROCHLORIDE INJECTION	00074574922
BUPIVACAINE HYDROCHLORIDE INJECTION	00074575701
BUPIVACAINE SPINAL INJECTION	00074361301
BUPRENORPHINE HYDROCHLORIDE INJECTION	00074201201
BUTORPHANOL TARTRATE INJECTION	00074230101
BUTORPHANOL TARTRATE INJECTION	00074230111
BUTORPHANOL TARTRATE INJECTION	00074230131
BUTORPHANOL TARTRATE INJECTION	00074230201
BUTORPHANOL TARTRATE INJECTION	00074230202
BUTORPHANOL TARTRATE INJECTION	00074230211
BUTORPHANOL TARTRATE INJECTION	00074230212
BUTORPHANOL TARTRATE INJECTION	00074230231
BUTORPHANOL TARTRATE INJECTION	00074230232
BUTORPHANOL TARTRATE INJECTION USP	00074162301
BUTORPHANOL TARTRATE INJECTION USP	00074162349

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
BUTORPHANOL TARTRATE INJECTION USP	00074162601
BUTORPHANOL TARTRATE INJECTION USP	00074162602
BUTORPHANOL TARTRATE INJECTION USP	00074162649
BUTORPHANOL TARTRATE INJECTION USP	00074162651
BUTORPHANOL TARTRATE INJECTION USP	00074162701
BUTORPHANOL TARTRATE INJECTION USP	00074162749
BUTORPHANOL TRARTRATE INJECTION USP	00074162401
BUTORPHANOL TRARTRATE INJECTION USP	00074162449
CALCIUM CHLORIDE INJECTION	00074163110
CALCIUM GLUCEPTATE INJECTION	00074389405
CHLOROPROCAINE HYDROCHLORIDE INJECTION	00074416901
CHLOROPROCAINE HYDROCHLORIDE INJECTION	00074417001
CHROMIUM INJECTION	00074409301
CIMETIDINE HYDROCHLORIDE	00074744401
CIMETIDINE HYDROCHLORIDE	00074744501
CIMETIDINE HYDROCHLORIDE IN 0.9% SODIUM CHLORIDE	00074735002
CIMETIDINE HYDROCHLORIDE IN 0.9% SODIUM CHLORIDE	00074735102
CIMETIDINE HYDROCHLORIDE IN 0.9% SODIUM CHLORIDE	00074744716
CLINDAMYCIN PHOSPHATE INJECTION	00074405001
CLINDAMYCIN PHOSPHATE INJECTION	00074405101
CLINDAMYCIN PHOSPHATE INJECTION	00074405201
CLINDAMYCIN PHOSPHATE INJECTION	00074405303
CLINDAMYCIN PHOSPHATE INJECTION	00074405403
CLINDAMYCIN PHOSPHATE INJECTION	00074419701
CLINDAMYLIN PHOSPHATE INJECTION	00074405503
COPPER INJECTION	00074409201
DEXTRAN 6% AND 0.9% NACL INJECTION	00074150503
DEXTRAN 6% AND 0.9% NACL INJECTION	00074150504

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
DEXTRAN 75 6% AND 5% DEXTROSE INJECTION	00074150703
DEXTRAN 75 6% AND 5% DEXTROSE INJECTION	00074150704
DEXTROSE 2.5% AND 0.45% SODIUM CHLORIDE INJECTION	00074794003
DEXTROSE 2.5% AND 0.45% SODIUM CHLORIDE INJECTION	00074794009
DEXTROSE 5% AND 0.45% NACL WITH 0.075% KCL	00074799309
DEXTROSE 5% AND 0.45% NACL WITH 0.15% KCL	00074790203
DEXTROSE 5% AND 0.45% NACL WITH 0.15% KCL	00074790209
DEXTROSE 5% AND 0.45% NACL WITH 0.224% KCL	00074790309
DEXTROSE 5% AND 0.45% NACL WITH 0.3% KCL	00074790409
DEXTROSE 5% AND 0.9% NACL INJECTION	00074794102
DEXTROSE 5% AND 0.9% NACL INJECTION	00074794103
DEXTROSE 5% AND 0.9% NACL INJECTION	00074794109
DEXTROSE 5% WITH 0.15% POTASSIUM CHLORIDE	00074790509
DEXTROSE 5% WITH 0.3% POTASSIUM CHLORIDE	00074790609
DEXTROSE 5% AND 0.225% NACL INJECTION	00074792402
DEXTROSE 5% AND 0.225% NACL INJECTION	00074792403
DEXTROSE 5% AND 0.225% NACL INJECTION	00074792409
DEXTROSE 5% AND 0.225% NACL WITH 0.075% KCL	00074799709
DEXTROSE 5% AND 0.225% NACL WITH 0.15% KCL	00074790103
DEXTROSE 5% AND 0.225% NACL WITH 0.15% KCL	00074790109
DEXTROSE 5% AND 0.225% NACL WITH 0.224% KCL	00074799109
DEXTROSE 5% AND 0.225% NACL WITH 0.3% KCL	00074799209
DEXTROSE 5% AND 0.3% NACL INJECTION	00074792502
DEXTROSE 5% AND 0.3% NACL INJECTION	00074792503
DEXTROSE 5% AND 0.3% NACL INJECTION	00074792509
DEXTROSE 5% AND 0.45% NACL INJECTION	00074792602
DEXTROSE 5% AND 0.45% NACL INJECTION	00074792603
DEXTROSE 5% AND 0.45% NACL INJECTION	00074792609

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
DEXTROSE AND LACTATED RINGERS INJECTION	00074792903
DEXTROSE AND LACTATED RINGERS INJECTION	00074792909
DEXTROSE HYDROCHLORIDE SOLUTION INJECTION USP	00074751715
DEXTROSE HYDROCHLORIDE SOLUTION INJECTION USP	00074751716
DEXTROSE IN RINGER'S INJECTION	00074793303
DEXTROSE IN RINGER'S INJECTION	00074793309
DEXTROSE INJ.	00074151805
DEXTROSE INJ.	00074793719
DEXTROSE INJECTION	00074793819
DEXTROSE INJECTION	00074108001
DEXTROSE INJECTION	00074108201
DEXTROSE INJECTION	00074152201
DEXTROSE INJECTION	00074152202
DEXTROSE INJECTION	00074152203
DEXTROSE INJECTION	00074153503
DEXTROSE INJECTION	00074710002
DEXTROSE INJECTION	00074710013
DEXTROSE INJECTION	00074710023
DEXTROSE INJECTION	00074710066
DEXTROSE INJECTION	00074710067
DEXTROSE INJECTION	00074711907
DEXTROSE INJECTION	00074712007
DEXTROSE INJECTION	00074791819
DEXTROSE INJECTION	00074792201
DEXTROSE INJECTION	00074792202
DEXTROSE INJECTION	00074792203
DEXTROSE INJECTION	00074792209
DEXTROSE INJECTION	00074792253

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
DEXTROSE INJECTION	00074792254
DEXTROSE INJECTION	00074792255
DEXTROSE INJECTION	00074792261
DEXTROSE INJECTION	00074792313
DEXTROSE INJECTION	00074792320
DEXTROSE INJECTION	00074792323
DEXTROSE INJECTION	00074792336
DEXTROSE INJECTION	00074792337
DEXTROSE INJECTION	00074793002
DEXTROSE INJECTION	00074793003
DEXTROSE INJECTION	00074793009
DEXTROSE INJECTION	00074793519
DEXTROSE INJECTION	00074793617
DEXTROSE INJECTION	00074793619
DEXTROSE INJECTION	00074793629
DEXTROSE INJECTION	00074800415
DEXTROSE INJECTION	00074800515
DIAZEPAM INJECTION	00074321001
DIAZEPAM INJECTION	00074321032
DIAZEPAM INJECTION	00074321301
DIAZEPAM INJECTION	00074321302
DIAZEPAM INJECTION USP	00074127302
DIAZEPAM INJECTION USP	00074127312
DIAZEPAM INJECTION USP	00074127322
DIAZEPAM INJECTION USP	00074127332
DIGOXIN INJECTION	00074216701
DIGOXIN INJECTION USP	00074216901
DIGOXIN INJECTION USP	00074216902

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
DIGOXIN INJECTION USP	00074216911
DIGOXIN INJECTION USP	00074216912
DIGOXIN INJECTION USP	00074216931
DIGOXIN INJECTION USP	00074216932
DILTIAZEM HYDROCHLORIDE INJECTION	00074229105
DILTIAZEM HYDROCHLORIDE INJECTION	00074229111
DILTIAZEM HYDROCHLORIDE INJECTION	00074229135
DILTIAZEM HYDROCHLORIDE SOLUTION INJECTION	00074117101
DILTIAZEM HYDROCHLORIDE SOLUTION INJECTION	00074117102
DILTIAZEM HYDROCHLORIDE SOLUTION INJECTION	00074117161
DILTIAZEM HYDROCHLORIDE SOLUTION INJECTION	00074117162
DIPHENHYDRAMINE HYDROCHLORIDE SOLUTION INJECTION US	00074229001
DIPHENHYDRAMINE HYDROCHLORIDE SOLUTION INJECTION US	00074229031
DIPYRIDAMOLE INJECTION	00074204302
DIPYRIDAMOLE INJECTION	00074204310
DOBUTAMINE HYDROCHLORIDE INJECTION	00074234401
DOBUTAMINE HYDROCHLORIDE INJECTION	00074234402
DOBUTAMINE HYDROCHLORIDE INJECTION	00074472901
DOBUTAMINE IN 5% DEXTROSE INJECTION	00074234532
DOBUTAMINE IN 5% DEXTROSE INJECTION	00074234534
DOBUTAMINE IN 5% DEXTROSE INJECTION	00074234632
DOBUTAMINE IN 5% DEXTROSE INJECTION	00074234634
DOBUTAMINE IN 5% DEXTROSE INJECTION	00074234732
DOBUTAMINE IN 5% DEXTROSE INJECTION	00074372432
DOBUTAMINE INJECTION USP	00074202520
DOBUTAMINE INJECTION USP	00074202554
DOPAMINE HCL IN 5% DEXTROSE INJECTION	00074415502
DOPAMINE HCL INJECTION	00074426601

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
DOPAMINE HCL INJECTION	00074426618
DOPAMINE HCL INJECTION	00074581901
DOPAMINE HCL INJECTION	00074581916
DOPAMINE HCL INJECTION	00074910501
DOPAMINE HCL INJECTION	00074910518
DOPAMINE HYDROCHLORIDE IN 5% DEXTROSE	00074414102
DOPAMINE HYDROCHLORIDE IN 5% DEXTROSE	00074414103
DOPAMINE HYDROCHLORIDE IN 5% DEXTROSE INJ.	00074780802
DOPAMINE HYDROCHLORIDE IN 5% DEXTROSE INJ.	00074780803
DOPAMINE HYDROCHLORIDE IN 5% DEXTROSE INJ.	00074780822
DOPAMINE HYDROCHLORIDE IN 5% DEXTROSE INJ.	00074780824
DOPAMINE HYDROCHLORIDE IN 5% DEXTROSE INJ.	00074780902
DOPAMINE HYDROCHLORIDE IN 5% DEXTROSE INJ.	00074780903
DOPAMINE HYDROCHLORIDE IN 5% DEXTROSE INJ.	00074780922
DOPAMINE HYDROCHLORIDE IN 5% DEXTROSE INJ.	00074780924
DOPAMINE HYDROCHLORIDE IN 5% DEXTROSE INJ.	00074781002
DOPAMINE HYDROCHLORIDE IN 5% DEXTROSE INJ.	00074781022
DOPAMINE HYDROCHLORIDE IN 5% DEXTROSE INJECTION	00074414202
DOPAMINE HYDROCHLORIDE IN 5% DEXTROSE INJECTION	00074414203
DOPAMINE HYDROCHLORIDE INJECTION	00074426501
DOPAMINE HYDROCHLORIDE INJECTION	00074582001
DOPAMINE HYDROCHLORIDE INJECTION	00074582010
DOPAMINE HYDROCHLORIDE INJECTION	00074582011
DOPAMINE HYDROCHLORIDE INJECTION	00074910401
DOPAMINE HYDROCHLORIDE INJECTION	00074910413
DOPAMINE HYDROCHLORIDE INJECTION	00074910420
DROPERIDOL INJECTION	00074118701
DROPERIDOL SOLUTION INJECTION USP	00074226902

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
DROPERIDOL SOLUTION INJECTION USP	00074226911
DROPERIDOL SOLUTION INJECTION USP	00074226932
EDROPHONIUM CHLORIDE INJECTION USP	00074228415
EES 200 SUSP. 100ML	00074630613
EES/SULFISOXAZOLE 200MG, 100ML	00074715613
EES/SULFISOXAZOLE 200MG, 150ML	00074715643
EES/SULFISOXAZOLE 200MG, 200ML	00074715653
ENDRATE(150MG/ML) 20ML AMPUL	00074694003
ERY-TAB E/C 250MG 100'S	00074630413
ERY-TAB E/C 250MG 30'S	00074630430
ERY-TAB E/C UD 250MG 100'S	00074630411
ERYTHROCIN LACTOBIONATE I.V.	00074647644
ERYTHROCIN LACTOBIONATE I.V.	00074648101
ERYTHROCIN LACTOBIONATE -I.V.	00074647844
ERYTHROCIN LACTOBIONATE IV	00074634205
ERYTHROCIN LACTOBIONATE IV	00074636502
ERYTHROCIN LACTOBIONATE-I.V. INJECTION	00074648201
ERYTHROCIN PIGGYBACK	00074636813
ERYTHROCIN PIGGYBACK	00074648301
ERYTHROCIN STEARATE	00074631613
ERYTHROCIN STEARATE TABLETS	00074634611
ERYTHROCIN STEARATE TABLETS	00074634619
ERYTHROCIN STEARATE TABLETS	00074634641
ERYTHROCIN STEARATE TABLETS 250MG 100'S	00074634620
ERYTHROCIN STEARATE TABLETS 250MG 500'S	00074634653
ERYTHROCIN STEARATE TABLETS UD 250MG 100'S	00074634638
ERYTHROMYCIN	00074632611
ERYTHROMYCIN	00074632613

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
ERYTHROMYCIN	00074632653
ERYTHROMYCIN BASE	00074622713
ERYTHROMYCIN BASE 250MG 100'S	00074630113
ERYTHROMYCIN BASE 250MG 500'S	00074630153
ERYTHROMYCIN ETHYLSUCCINATE ORAL SUSPENSION	00074374716
ERYTHROMYCIN ETHYLSUCCINATE ORAL SUSPENSION	00074374816
ETOPOSIDE SOLUTION INJECTION	00074148501
ETOPOSIDE SOLUTION INJECTION	00074148502
ETOPOSIDE SOLUTION INJECTION	00074148503
FENTANYL CITRATE INJECTION	00074909302
FENTANYL CITRATE INJECTION	00074909320
FENTANYL CITRATE INJECTION	00074909322
FENTANYL CITRATE INJECTION	00074909325
FENTANYL CITRATE INJECTION	00074909326
FENTANYL CITRATE INJECTION	00074909328
FENTANYL CITRATE INJECTION	00074909332
FENTANYL CITRATE INJECTION	00074909335
FENTANYL CITRATE INJECTION	00074909336
FENTANYL CITRATE INJECTION	00074909338
FENTANYL CITRATE INJECTION	00074909410
FENTANYL CITRATE INJECTION	00074909412
FENTANYL CITRATE INJECTION	00074909415
FENTANYL CITRATE INJECTION	00074909418
FENTANYL CITRATE INJECTION	00074909420

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
Drug	NDC
FENTANYL CITRATE INJECTION	00074909421
FENTANYL CITRATE INJECTION	00074909422
FENTANYL CITRATE INJECTION	00074909425
FENTANYL CITRATE INJECTION	00074909428
FENTANYL CITRATE INJECTION	00074909431
FENTANYL CITRATE INJECTION	00074909450
FENTANYL CITRATE INJECTION	00074909451
FENTANYL CITRATE INJECTION	00074909461
FENTANYL CITRATE INJECTION	00074909512
FENTANYL CITRATE SOLUTION INJECTION USP	00074127602
FENTANYL CITRATE SOLUTION INJECTION USP	00074127605
FENTANYL CITRATE SOLUTION INJECTION USP	00074127612
FENTANYL CITRATE SOLUTION INJECTION USP	00074127615
FENTANYL CITRATE SOLUTION INJECTION USP	00074127632
FENTANYL CITRATE SOLUTION INJECTION USP	00074127635
FUROSEMIDE INJ.	00074605402
FUROSEMIDE INJ.	00074605610
FUROSEMIDE INJ.	00074605617
FUROSEMIDE INJ.	00074605618
FUROSEMIDE INJ.	00074605620
FUROSEMIDE INJECTION	00074163910
FUROSEMIDE INJECTION	00074605504
FUROSEMIDE INJECTION	00074605514
FUROSEMIDE INJECTION	00074610102
FUROSEMIDE INJECTION	00074610104
FUROSEMIDE INJECTION	00074610110
FUROSEMIDE INJECTION	00074610202

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
FUROSEMIDE INJECTION	00074610204
FUROSEMIDE INJECTION	00074610210
FUROSEMIDE INJECTION	00074610211
FUROSEMIDE INJECTION USP	00074127502
FUROSEMIDE INJECTION USP	00074127512
FUROSEMIDE INJECTION USP	00074127522
FUROSEMIDE SOLUTION INJECTION USP	00074127404
FUROSEMIDE SOLUTION INJECTION USP	00074127414
FUROSEMIDE SOLUTION INJECTION USP	00074127424
FUROSEMIDE SOLUTION INJECTION USP	00074127434
GENTAMICIN SULFATE IN 0.9% NACL INJ.	00074788113
GENTAMICIN SULFATE IN 0.9% NACL INJ.	00074788423
GENTAMICIN SULFATE IN 0.9% NACL INJ.	00074788623
GENTAMICIN SULFATE IN 0.9% NACL INJ.	00074788923
GENTAMICIN SULFATE IN 0.9% SOD. CHL. INJ.	00074787913
GENTAMICIN SULFATE INJECTION	00074340001
GENTAMICIN SULFATE INJECTION	00074340101
GENTAMICIN SULFATE INJECTION	00074340201
GENTAMICIN SULFATE SOLUTION INJECTION USP	00074120703
GENTAMICIN SULFATE SOLUTION INJECTION USP	00074120708
GENTIMICIN SULFATE 0.9% SODIUM CHLORIDE	00074788313
GLYCINE IRRIGATION	00074614206
GLYCINE IRRIGATION	00074614236
GLYCINE IRRIGATION	00074797408
GLYCOPYRROLATE INJECTION	00074109801
GLYCOPYRROLATE INJECTION	00074109802
HEPARIN LOCK FLUSH	00074115112
HEPARIN LOCK FLUSH	00074115114

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
HEPARIN LOCK FLUSH	00074115170
HEPARIN LOCK FLUSH	00074115171
HEPARIN LOCK FLUSH	00074115173
HEPARIN LOCK FLUSH	00074115178
HEPARIN LOCK FLUSH	00074115212
HEPARIN LOCK FLUSH	00074115214
HEPARIN LOCK FLUSH	00074115270
HEPARIN LOCK FLUSH	00074115271
HEPARIN LOCK FLUSH	00074115273
HEPARIN LOCK FLUSH	00074115278
HEPARIN LOCK FLUSH SOLUTION	00074345405
HEPARIN LOCK FLUSH SOLUTION	00074345425
HEPARIN LOCK FLUSH SOLUTION	00074482201
HEPARIN LOCK FLUSH SOLUTION USP	00074128001
HEPARIN LOCK FLUSH SOLUTION USP	00074128002
HEPARIN LOCK FLUSH SOLUTION USP	00074128003
HEPARIN LOCK FLUSH SOLUTION USP	00074128005
HEPARIN LOCK FLUSH SOLUTION USP	00074128011
HEPARIN LOCK FLUSH SOLUTION USP	00074128012
HEPARIN LOCK FLUSH SOLUTION USP	00074128013
HEPARIN LOCK FLUSH SOLUTION USP	00074128015
HEPARIN LOCK FLUSH SOLUTION USP	00074128021
HEPARIN LOCK FLUSH SOLUTION USP	00074128022
HEPARIN LOCK FLUSH SOLUTION USP	00074128023
HEPARIN LOCK FLUSH SOLUTION USP	00074128025
HEPARIN LOCK FLUSH SOLUTION USP	00074128031
HEPARIN LOCK FLUSH SOLUTION USP	00074128032
HEPARIN LOCK FLUSH SOLUTION USP	00074128033

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
HEPARIN LOCK FLUSH SOLUTION USP	00074128035
HEPARIN LOCK FLUSH SOLUTION USP	00074128101
HEPARIN LOCK FLUSH SOLUTION USP	00074128102
HEPARIN LOCK FLUSH SOLUTION USP	00074128103
HEPARIN LOCK FLUSH SOLUTION USP	00074128105
HEPARIN LOCK FLUSH SOLUTION USP	00074128111
HEPARIN LOCK FLUSH SOLUTION USP	00074128112
HEPARIN LOCK FLUSH SOLUTION USP	00074128113
HEPARIN LOCK FLUSH SOLUTION USP	00074128115
HEPARIN LOCK FLUSH SOLUTION USP	00074128121
HEPARIN LOCK FLUSH SOLUTION USP	00074128122
HEPARIN LOCK FLUSH SOLUTION USP	00074128123
HEPARIN LOCK FLUSH SOLUTION USP	00074128125
HEPARIN LOCK FLUSH SOLUTION USP	00074128131
HEPARIN LOCK FLUSH SOLUTION USP	00074128132
HEPARIN LOCK FLUSH SOLUTION USP	00074128133
HEPARIN LOCK FLUSH SOLUTION USP	00074128135
HEPARIN SODIUM IN %5 DEXTROSE INJECTION	00074776003
HEPARIN SODIUM IN 0.45% SODIUM CHLOR. INJ.	00074765002
HEPARIN SODIUM IN 0.45% SODIUM CHLOR. INJ.	00074765062
HEPARIN SODIUM IN 0.45% SODIUM CHLORIDE INJ.	00074765102
HEPARIN SODIUM IN 0.45% SODIUM CHLORIDE INJ.	00074765103
HEPARIN SODIUM IN 0.45% SODIUM CHLORIDE INJ.	00074765162
HEPARIN SODIUM IN 0.9% SODIUM CHLORIDE INJECTION	00074762003
HEPARIN SODIUM IN 0.9% SODIUM CHLORIDE INJECTION	00074762059
HEPARIN SODIUM IN 5% DEXTROSE	00074779224
HEPARIN SODIUM IN 5% DEXTROSE	00074779312
HEPARIN SODIUM IN 5% DEXTROSE	00074779323

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
HEPARIN SODIUM IN 5% DEXTROSE	00074779362
HEPARIN SODIUM IN 5% DEXTROSE INJECTION	00074628602
HEPARIN SODIUM IN 5% DEXTROSE INJECTION	00074628611
HEPARIN SODIUM IN 5% DEXTROSE INJECTION	00074776103
HEPARIN SODIUM IN 5% INJECTION	00074628702
HEPARIN SODIUM IN 5% INJECTION	00074628703
HEPARIN SODIUM IN DEXTROSE	00074779412
HEPARIN SODIUM IN DEXTROSE	00074779462
HEPARIN SODIUM INJECTION UNITS/ML	00074258202
HEPARIN SODIUM INJECTION UNITS/ML	00074258302
HEPARIN SODIUM INJECTION UNITS/ML	00074258402
HEPARIN SODIUM INJECTION USP UNITS/ML	00074258102
HEPARIN SODIUM SOLUTION INJECTION USP	00074131601
HEPARIN SODIUM SOLUTION INJECTION USP	00074131602
HEPARIN SODIUM SOLUTION INJECTION USP	00074131611
HEPARIN SODIUM SOLUTION INJECTION USP	00074131612
HEPARIN SODIUM SOLUTION INJECTION USP	00074131613
HEPARIN SODIUM SOLUTION INJECTION USP	00074131614
HEPARIN SODIUM SOLUTION INJECTION USP	00074131631
HEPARIN SODIUM SOLUTION INJECTION USP	00074140201
HEPARIN SODIUM SOLUTION INJECTION USP	00074140211
HEPARIN SODIUM SOLUTION INJECTION USP	00074140231
HYDROMORPHONE HYDROCHLORIDE INJECTION	00074127201
HYDROXYZINE HYDROCHLORIDE INJECTION USP	00074127902
HYDROXYZINE HYDROCHLORIDE SOLUTION INJECTION USP	00074127701
HYDROXYZINE HYDROCHLORIDE SOLUTION INJECTION USP	00074127801
INFANT DEXTROSE SOLUTION INJECTION USP	00074177510
INPERSOL LC LM WITH 1.5% DEXTROSE DIALYSIS SOLUTION	00074122007

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
INPERSOL LC LM WITH 1.5% DEXTROSE DIALYSIS SOLUTION	00074122008
INPERSOL LC LM WITH 1.5% DEXTROSE DIALYSIS SOLUTION	00074122027
INPERSOL LC LM WITH 1.5% DEXTROSE DIALYSIS SOLUTION	00074122028
INPERSOL LC LM WITH 2.5% DEXTROSE DIALYSIS SOLUTION	00074122108
INPERSOL LC LM WITH 2.5% DEXTROSE DIALYSIS SOLUTION	00074122118
INPERSOL LC LM WITH 2.5% DEXTROSE DIALYSIS SOLUTION	00074122127
INPERSOL LC LM WITH 2.5% DEXTROSE DIALYSIS SOLUTION	00074122128
INPERSOL LC LM WITH 3.5% DEXTROSE DIALYSIS SOLUTION	00074122228
INPERSOL LC LM WITH 4.25% DEXTROSE DIALYSIS Solutio	00074122308
INPERSOL LC LM WITH 4.25% DEXTROSE DIALYSIS Solutio	00074122318
INPERSOL LC LM WITH 4.25% DEXTROSE DIALYSIS Solutio	00074122327
INPERSOL LC LM WITH 4.25% DEXTROSE DIALYSIS Solutio	00074122328
INPERSOL WITH 1.5% DEXTROSE INJECTION	00074794405
INPERSOL WITH 1.5% DEXTROSE INJECTION	00074794407
INPERSOL WITH 1.5% DEXTROSE INJECTION	00074794408
INPERSOL WITH 1.5% DEXTROSE INJECTION	00074794413
INPERSOL WITH 1.5% DEXTROSE INJECTION	00074794415
INPERSOL WITH 1.5% DEXTROSE INJECTION	00074794427
INPERSOL WITH 2.5% DEXTROSE	00074794305
INPERSOL WITH 2.5% DEXTROSE	00074794307
INPERSOL WITH 2.5% DEXTROSE	00074794308
INPERSOL WITH 2.5% DEXTROSE	00074794313
INPERSOL WITH 2.5% DEXTROSE	00074794315
INPERSOL WITH 2.5% DEXTROSE	00074794317
INPERSOL WITH 2.5% DEXTROSE	00074794318
INPERSOL WITH 2.5% DEXTROSE	00074794327
INPERSOL WITH 4.25% DEXTROSE INJECTION	00074794505
INPERSOL WITH 4.25% DEXTROSE INJECTION	00074794507

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
INPERSOL WITH 4.25% DEXTROSE INJECTION	00074794508
INPERSOL WITH 4.25% DEXTROSE INJECTION	00074794513
INPERSOL WITH 4.25% DEXTROSE INJECTION	00074794515
INPERSOL WITH 4.25% DEXTROSE INJECTION	00074794517
INPERSOL WITH 4.25% DEXTROSE INJECTION	00074794518
INPERSOL WITH 4.25% DEXTROSE INJECTION	00074794527
INPERSOL-LM WITH 1.5% DEXTROSE	00074789205
INPERSOL-LM WITH 1.5% DEXTROSE	00074789207
INPERSOL-LM WITH 1.5% DEXTROSE	00074789208
INPERSOL-LM WITH 1.5% DEXTROSE	00074789227
INPERSOL-LM WITH 1.5% DEXTROSE	00074789228
INPERSOL-LM WITH 2.5% DEXTROSE	00074789305
INPERSOL-LM WITH 2.5% DEXTROSE	00074789307
INPERSOL-LM WITH 2.5% DEXTROSE	00074789308
INPERSOL-LM WITH 2.5% DEXTROSE	00074789318
INPERSOL-LM WITH 2.5% DEXTROSE	00074789327
INPERSOL-LM WITH 2.5% DEXTROSE	00074789328
INPERSOL-LM WITH 3.5% DEXTROSE DIALYSIS SOLUTION	00074783028
INPERSOL-LM WITH 4.25% DEXTROSE	00074789407
INPERSOL-LM WITH 4.25% DEXTROSE	00074789408
INPERSOL-LM WITH 4.25% DEXTROSE	00074789418
INPERSOL-LM WITH 4.25% DEXTROSE	00074789427
INPERSOL-LM WITH 4.25% DEXTROSE	00074789428
IONOSOL B AND 5% DEXTROSE	00074737103
IONOSOL B AND 5% DEXTROSE	00074737109
IONOSOL MB AND 5% DEXTROSE	00074737202
IONOSOL MB AND 5% DEXTROSE	00074737203
IONOSOL MB AND 5% DEXTROSE	00074737209

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
IONOSOL MB AND 5% DEXTROSE	00074737262
IONOSOL T AND DEXTROSE INJECTIONS	00074737302
IONOSOL T AND DEXTROSE INJECTIONS	00074737303
IONOSOL T AND DEXTROSE INJECTIONS	00074737309
IONOSOL T AND DEXTROSE INJECTIONS	00074737362
IONTOCAINE SOLUTION	00074169302
IOPAMIDOL 200 INJECTION	00074752902
IOPAMIDOL 200 INJECTION	00074752913
IOPAMIDOL 200 INJECTION	00074752923
IOPAMIDOL 200 INJECTION	00074752972
IOPAMIDOL 250 INJECTION	00074753001
IOPAMIDOL 250 INJECTION	00074753013
IOPAMIDOL 250 INJECTION	00074753014
IOPAMIDOL 250 INJECTION	00074753023
IOPAMIDOL 250 INJECTION	00074753026
IOPAMIDOL 250 INJECTION	00074753031
IOPAMIDOL 250 INJECTION	00074753072
IOPAMIDOL 300 INJECTION	00074753114
IOPAMIDOL 300 INJECTION	00074753115
IOPAMIDOL 300 INJECTION	00074753124
IOPAMIDOL 300 INJECTION	00074753126
IOPAMIDOL 300 INJECTION	00074753131
IOPAMIDOL 300 INJECTION	00074753162
IOPAMIDOL 370 INJECTION	00074753314
IOPAMIDOL 370 INJECTION	00074753315
IOPAMIDOL 370 INJECTION	00074753321
IOPAMIDOL 370 INJECTION	00074753322
IOPAMIDOL 370 INJECTION	00074753324

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
IOPAMIDOL 370 INJECTION	00074753326
IOPAMIDOL 370 INJECTION	00074753331
IOPAMIDOL 370 INJECTION	00074753332
IOPAMIDOL 370 INJECTION	00074753362
IOPAMIDOL-250 INJECTION	00074811703
IOPAMIDOL-250 INJECTION	00074811715
IOPAMIDOL-300 INJECTION	00074811803
IOPAMIDOL-300 INJECTION	00074811815
IOPAMIDOL-370 INJECTION	00074811903
IOPAMIDOL-370 INJECTION	00074811915
ISOPROTERONOL HCL INJECTION 1:5000	00074497701
ISOPROTERONOL HCL INJECTION 1:5000	00074497718
ISOPROTERONOL HCL INJECTION 1:5000	00074497801
ISOPROTERONOL HCL INJECTION 1:5000	00074497815
ISOPROTERONOL HYDROCHLORIDE 1:5,000 INJ.	00074490501
ISOPROTERONOL HYDROCHLORIDE 1:5,000 INJ.	00074490518
ISUPREL INJECTION	00074141001
ISUPREL INJECTION	00074141005
KCL IN 5% DEXTROSE AND 0.3% SODIUM CHLORIDE INJECTION	00074780609
KCL IN 5% DEXTROSE AND 0.3% SODIUM CHLORIDE INJECTION	00074799803
KCL IN 5% DEXTROSE AND 0.3% SODIUM CHLORIDE INJECTION	00074799809
KETAMINE HCL INJECTION USP	00074205105
KETAMINE HYDROCHLORIDE SOLUTION INJECTION USP	00074205310
KETOROLAC TROMETHAMINE INJECTION	00074228701
KETOROLAC TROMETHAMINE INJECTION	00074228702
KETOROLAC TROMETHAMINE INJECTION	00074228711
KETOROLAC TROMETHAMINE INJECTION	00074228731
KETOROLAC TROMETHAMINE INJECTION	00074228749

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
KETOROLAC TROMETHAMINE INJECTION	00074228751
KETOROLAC TROMETHAMINE INJECTION	00074228753
KETOROLAC TROMETHAMINE INJECTION	00074228754
KETOROLAC TROMETHAMINE INJECTION	00074228755
KETOROLAC TROMETHAMINE INJECTION	00074228761
KETOROLAC TROMETHAMINE SOLUTION INJECTION USP	00074202302
KETOROLAC TROMETHAMINE SOLUTION INJECTION USP	00074202349
KETOROLAC TROMETHAMINE SOLUTION INJECTION USP	00074203602
KETOROLAC TROMETHAMINE SOLUTION INJECTION USP	00074203649
KETOROLAC TROMETHAMINE SOLUTION INJECTION USP	00074203902
KETOROLAC TROMETHAMINE SOLUTION INJECTION USP	00074203949
KETOROLAC TROMETHAMINE SOLUTION INJECTION USP	00074228801
KETOROLAC TROMETHAMINE SOLUTION INJECTION USP	00074228811
KETOROLAC TROMETHAMINE SOLUTION INJECTION USP	00074228831
KETOROLAC TROMETHAMINE SOLUTION INJECTION USP	00074228849
KETOROLAC TROMETHAMINE SOLUTION INJECTION USP	00074228853
KETOROLAC TROMETHAMINE SOLUTION INJECTION USP	00074228854
KETOROLAC TROMETHAMINE SOLUTION INJECTION USP	00074379301
KETOROLAC TROMETHAMINE SOLUTION INJECTION USP	00074379349
KETOROLAC TROMETHAMINE SOLUTION INJECTION USP	00074379501
KETOROLAC TROMETHAMINE SOLUTION INJECTION USP	00074379549
KETOROLAC TROMETHAMINE SOLUTION INJECTION USP	00074379561
KETOROLAC TROMETHAMINE SOLUTION INJECTION USP	00074379601
KETOROLAC TROMETHAMINE SOLUTION INJECTION USP	00074379649
KETOROLAC TROMETHAMINE SOLUTION INJECTION USP	00074379661
LABETALOL HYDROCHLORIDE INJECTION	00074233905
LABETALOL HYDROCHLORIDE INJECTION	00074233911
LABETALOL HYDROCHLORIDE INJECTION	00074233934

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
LACTATED RINGER'S	00074782808
LACTATED RINGERS INJECTION	00074795302
LACTATED RINGERS INJECTION	00074795303
LACTATED RINGERS INJECTION	00074795309
L-CYSTEINE HYDROCHLORIDE INJECTION	00074897502
L-CYSTEINE HYDROCHLORIDE INJECTION	00074897518
LEUCOVORIN CALCIUM SOLUTION INJECTION USP	00074454102
LEUCOVORIN CALCIUM SOLUTION INJECTION USP	00074454104
LIDOCAINE HCL 1% AND EPINEPHRINE 1:100,000	00074317801
LIDOCAINE HCL 1% AND EPINEPHRINE 1:100,000	00074317803
LIDOCAINE HCL 1% AND EPINEPHRINE 1:200,000	00074317901
LIDOCAINE HCL 1.5% AND EPINEPHRINE 1:200,000	00074318101
LIDOCAINE HCL 1.5% AND EPINEPHRINE 1:200,000 INJECTION	00074252801
LIDOCAINE HCL AND DEXTROSE 7.5% INJECTION	00074471201
LIDOCAINE HCL AND EPINEPHRINE INJECTION SOLUTION	00074318201
LIDOCAINE HCL AND EPINEPHRINE INJECTION SOLUTION	00074318202
LIDOCAINE HCL AND EPINEPHRINE INJECTION SOLUTION	00074318203
LIDOCAINE HCL IN 5% DEXTROSE INJECTION	00074793932
LIDOCAINE HCL INJECTION USP	00074206305
LIDOCAINE HCL INJECTION USP	00074206605
LIDOCAINE HCL INJECTION USP	00074206610
LIDOCAINE HYDROCHLORIDE 0.5% & EPINEPHRINE 1:200,000 50ML FLIPTOP	00074317701
LIDOCAINE HYDROCHLORIDE 1.5% AND EPINEPHRINE 1:200,	00074318002
LIDOCAINE HYDROCHLORIDE 1.5% AND EPINEPHRINE 1:2000	00074120901
LIDOCAINE HYDROCHLORIDE 2% AND EPINEPHRINE 1:200,00	00074318301
LIDOCAINE HYDROCHLORIDE IN 5% DEXTROSE	00074791624
LIDOCAINE HYDROCHLORIDE IN 5% DEXTROSE INJECTION	00074793124
LIDOCAINE HYDROCHLORIDE IN 5% DEXTROSE INJECTION	00074793132

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
LIDOCAINE HYDROCHLORIDE INJ.	00074477601
LIDOCAINE HYDROCHLORIDE INJECTION	00074405601
LIDOCAINE HYDROCHLORIDE INJECTION	00074427001
LIDOCAINE HYDROCHLORIDE INJECTION	00074427501
LIDOCAINE HYDROCHLORIDE INJECTION	00074427601
LIDOCAINE HYDROCHLORIDE INJECTION	00074427602
LIDOCAINE HYDROCHLORIDE INJECTION	00074427701
LIDOCAINE HYDROCHLORIDE INJECTION	00074427702
LIDOCAINE HYDROCHLORIDE INJECTION	00074427801
LIDOCAINE HYDROCHLORIDE INJECTION	00074427902
LIDOCAINE HYDROCHLORIDE INJECTION	00074428201
LIDOCAINE HYDROCHLORIDE INJECTION	00074428202
LIDOCAINE HYDROCHLORIDE INJECTION	00074428301
LIDOCAINE HYDROCHLORIDE INJECTION	00074471301
LIDOCAINE HYDROCHLORIDE INJECTION	00074471302
LIDOCAINE HYDROCHLORIDE INJECTION	00074471305
LIDOCAINE HYDROCHLORIDE INJECTION	00074471332
LIDOCAINE HYDROCHLORIDE INJECTION	00074471362
LIDOCAINE HYDROCHLORIDE INJECTION	00074471365
LIDOCAINE HYDROCHLORIDE INJECTION	00074490301
LIDOCAINE HYDROCHLORIDE INJECTION	00074490333
LIDOCAINE HYDROCHLORIDE INJECTION	00074490334
LIDOCAINE HYDROCHLORIDE INJECTION	00074490401
LIDOCAINE HYDROCHLORIDE INJECTION	00074490415
LIDOCAINE HYDROCHLORIDE INJECTION	00074490433
LIDOCAINE HYDROCHLORIDE INJECTION	00074490434
LIDOCAINE HYDROCHLORIDE INJECTION	00074492301
LIDOCAINE HYDROCHLORIDE INJECTION	00074492315

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
LIDOCAINE HYDROCHLORIDE INJECTION	00074492401
LIDOCAINE HYDROCHLORIDE INJECTION	00074492415
LIDOCAINE HYDROCHLORIDE INJECTION	00074621702
LIDOCAINE HYDROCHLORIDE INJECTION	00074624801
LIDOCAINE HYDROCHLORIDE INJECTION	00074625401
LIDOCAINE HYDROCHLORIDE INJECTION	00074802601
LIDOCAINE HYDROCHLORIDE INJECTION	00074802701
LIDOCAINE HYDROCHLORIDE INJECTION	00074913705
LIDOCAINE HYDROCHLORIDE SOLUTION INJECTION	00074132305
LIPOSYN II EMULSION	00074978702
LIPOSYN II INJECTION	00074978402
LIPOSYN II INJECTION	00074978601
LIPOSYN II INJECTION	00074978603
LIPOSYN II INJECTION	00074978621
LIPOSYN II INJECTION	00074978901
LIPOSYN II INJECTION	00074978903
LIPOSYN III FOR INJECTION	00074979001
LIPOSYN III FOR INJECTION	00074979003
LIPOSYN III FOR INJECTION	00074979021
LIPOSYN III INJECTION	00074979101
LIPOSYN III INJECTION	00074979103
LMD IN 0.9% SODIUM CHLORIDE INJECTION	00074741903
LMD IN 5% DEXTROSE INJECTION	00074741803
LORAZEPAM INJECTION	00074677601
LORAZEPAM INJECTION	00074677701
LORAZEPAM INJECTION	00074677801
LORAZEPAM INJECTION	00074677901
LORAZEPAM INJECTION	00074678001

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
LORAZEPAM INJECTION	00074678101
LORAZEPAM INJECTION SOLUTION USP	00074153901
LORAZEPAM INJECTION SOLUTION USP	00074153911
LORAZEPAM INJECTION SOLUTION USP	00074153912
LORAZEPAM INJECTION SOLUTION USP	00074153921
LORAZEPAM INJECTION SOLUTION USP	00074153931
LORAZEPAM INJECTION SOLUTION USP	00074198501
LORAZEPAM INJECTION SOLUTION USP	00074198502
LORAZEPAM INJECTION SOLUTION USP	00074198510
LORAZEPAM INJECTION SOLUTION USP	00074198511
LORAZEPAM INJECTION SOLUTION USP	00074198512
LORAZEPAM INJECTION SOLUTION USP	00074198521
LORAZEPAM INJECTION SOLUTION USP	00074198530
LORAZEPAM INJECTION SOLUTION USP	00074198531
LORAZEPAM INJECTION SOLUTION USP	00074198532
MAGNESIUM SULFATE IN 5% DEXTROSE	00074672803
MAGNESIUM SULFATE IN 5% DEXTROSE	00074672809
MAGNESIUM SULFATE IN WATER FOR INJECTION	00074672903
MAGNESIUM SULFATE IN WATER FOR INJECTION	00074672909
MAGNESIUM SULFATE IN WATER FOR INJECTION	00074672923
MAGNESIUM SULFATE IN WATER FOR INJECTION	00074673013
MAGNESIUM SULFATE INJECTION	00074175410
MAGNESIUM SULFATE INJECTION	00074962805
MAGNESIUM SULFATE INJECTION IN 5% DEXTROSE	00074672709
MAGNESIUM SULFATE INJECTION IN 5% DEXTROSE	00074672723
MANGANESE INJECTION	00074409101
MANNITOL I.V. FLEXIBLE PLASTIC CONTAINER	00074771209
MANNITOL I.V. FLEXIBLE PLASTIC CONTAINER	00074771309

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
MANNITOL INJECTION	00074403101
MANNITOL IV SOLUTION INJECTION	00074771403
MANNITOL IV SOLUTION INJECTION	00074771502
MANNITOL IV SOLUTION INJECTION	00074771503
MEPERIDINE HYDROCHLORIDE INJECTION	00074603001
MEPERIDINE HYDROCHLORIDE INJECTION	00074603004
METHYLDOPATE HYDROCHLORIDE INJECTION	00074303001
METHYLDOPATE HYDROCHLORIDE INJECTION	00074303002
METHYLDOPATE HYDROCHLORIDE INJECTION	00074340602
METHYLDOPATE INJECTION	00074340502
METOCLOPRAMIDE	00074341301
METOCLOPRAMIDE	00074341401
METOCLOPRAMIDE	00074341429
METOCLOPRAMIDE SOLUTION INJECTION USP	00074217302
METOCLOPRAMIDE SOLUTION INJECTION USP	00074217332
METOPROLOL TARTRATE INJECTION USP	00074177825
METOPROLOL TARTRATE INJECTION USP	00074177835
METRONIDAZOLE INJECTION	00074121711
METRONIDAZOLE INJECTION	00074781123
METRONIDAZOLE INJECTION	00074781124
METRONIDAZOLE INJECTION	00074781137
METROPROLOL TARTRATE INJECTION	00074228505
MORPHINE SULFATE	00074381401
MORPHINE SULFATE	00074381402
MORPHINE SULFATE	00074381412
MORPHINE SULFATE	00074405701
MORPHINE SULFATE	00074405702
MORPHINE SULFATE	00074405712

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
MORPHINE SULFATE INJECTION	00074202801
MORPHINE SULFATE INJECTION	00074202802
MORPHINE SULFATE INJECTION	00074202901
MORPHINE SULFATE INJECTION	00074202902
MORPHINE SULFATE INJECTION	00074381501
MORPHINE SULFATE INJECTION	00074381502
MORPHINE SULFATE INJECTION	00074381512
MORPHINE SULFATE INJECTION	00074405801
MORPHINE SULFATE INJECTION	00074405802
MORPHINE SULFATE INJECTION	00074405812
NALBUPHINE HYDROCHLORIDE	00074307501
NALBUPHINE HYDROCHLORIDE	00074307502
NALBUPHINE HYDROCHLORIDE INJECTION	00074146301
NALBUPHINE HYDROCHLORIDE SOLUTION INJECTION	00074146401
NALBUPHINE HYDROCHLORIDE SOLUTION INJECTION	00074146501
NALBUPHINE HYDROCHLORIDE SOLUTION INJECTION	00074147601
NALOXONE HYDROCHLORIDE	00074121201
NALOXONE HYDROCHLORIDE	00074121301
NALOXONE HYDROCHLORIDE	00074121501
NALOXONE HYDROCHLORIDE INJECTION	00074121901
NALOXONE HYDROCHLORIDE INJECTION USP	00074178201
NALOXONE HYDROCHLORIDE INJECTION USP	00074178221
NALOXONE HYDROCHLORIDE NEONATAL	00074121101
NALOXONE HYDROCHLORIDE NEONATAL	00074121601
NITROGLYCERIN IN 5% DEXTROSE INJECTION	00074148202
NITROGLYCERIN IN 5% DEXTROSE INJECTION	00074148302
NITROGLYCERIN IN 5% DEXTROSE INJECTION	00074148303
NITROGLYCERIN IN 5% DEXTROSE INJECTION	00074148402

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
NITROGLYCERIN IN 5% DEXTROSE INJECTION	00074148403
NITROGLYCERIN INJECTION	00074410401
NITROGLYCERINE INJECTION	00074410701
NITROPRESS FOR INJECTION	00074303444
NITROPRESS INJECTION	00074302401
NORMOSOL-M AND 5% DEXTROSE INJECTION	00074796503
NORMOSOL-M AND 5% DEXTROSE INJECTION	00074796509
NORMOSOL-R AND 5% DEXTROSE INJECTION	00074796809
NORMOSOL-R INJECTION	00074796703
NORMOSOL-R INJECTION	00074796709
NORMOSOL-R PH 7.4 INJECTION	00074767003
NORMOSOL-R PH 7.4 INJECTION	00074767009
NOVOCAIN INJECTION	00074180802
NOVOCAIN INJECTION	00074180806
NOVOCAIN INJECTION	00074181002
NOVOCAIN INJECTION	00074182430
NOVOCAIN SOLUTION INJECTION	00074182530
OCL SOLUTION	00074909916
PHENYTOIN SODIUM INJECTION	00074131701
PHENYTOIN SODIUM INJECTION	00074131702
PHENYTOIN SODIUM INJECTION USP	00074184402
PHENYTOIN SODIUM INJECTION USP	00074184405
PHENYTOIN SODIUM INJECTION USP	00074184415
PHENYTOIN SODIUM INJECTION USP	00074184432
PHYSIOSOL IRRIGATION	00074701205
PHYSIOSOL IRRIGATION SOLUTION	00074614102
PHYSIOSOL IRRIGATION SOLUTION	00074614103
PHYSIOSOL IRRIGATION SOLUTION	00074614109

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
PHYSIOSOL IRRIGATION SOLUTION	00074614122
PLEGISOL	00074796905
PLEGISOL	00074796915
POTASSIUM ACETATE INJECTION	00074329405
POTASSIUM ACETATE INJECTION	00074329406
POTASSIUM ACETATE INJECTION	00074329451
POTASSIUM ACETATE INJECTION	00074818301
POTASSIUM ACETATE INJECTION	00074818373
POTASSIUM CHLORIDE 0.224% AND DEXTROSE 5%	00074799609
POTASSIUM CHLORIDE FOR INJECTION CONCENTRATE	00074499101
POTASSIUM CHLORIDE FOR INJECTION CONCENTRATE	00074499115
POTASSIUM CHLORIDE FOR INJECTION CONCENTRATE	00074499201
POTASSIUM CHLORIDE FOR INJECTION CONCENTRATE	00074499218
POTASSIUM CHLORIDE FOR INJECTION CONCENTRATE	00074499301
POTASSIUM CHLORIDE FOR INJECTION CONCENTRATE	00074499319
POTASSIUM CHLORIDE FOR INJECTION CONCENTRATE	00074499401
POTASSIUM CHLORIDE FOR INJECTION CONCENTRATE	00074499419
POTASSIUM CHLORIDE IN 0.9% SODIUM CHLORIDE INJ.	00074711509
POTASSIUM CHLORIDE IN 0.9% SODIUM CHLORIDE INJECTIO	00074711609
POTASSIUM CHLORIDE IN 5% DEXTROSE AND 0.3% SODIUM C	00074710509
POTASSIUM CHLORIDE IN 5% DEXTROSE AND 0.9% SODIUM C	00074710709
POTASSIUM CHLORIDE IN 5% DEXTROSE AND 0.9% SODIUM C	00074710909
POTASSIUM CHLORIDE IN LACTATED RINGERS AND 5% DEXTR	00074711109
POTASSIUM CHLORIDE IN LACTATED RINGERS AND 5% DEXTR	00074711309
POTASSIUM CHLORIDE INJ.	00074149901
POTASSIUM CHLORIDE INJ.	00074390703
POTASSIUM CHLORIDE INJECTION	00074149701
POTASSIUM CHLORIDE INJECTION	00074149801

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
POTASSIUM CHLORIDE INJECTION	00074393402
POTASSIUM CHLORIDE INJECTION	00074493101
POTASSIUM CHLORIDE INJECTION	00074493201
POTASSIUM CHLORIDE INJECTION	00074493901
POTASSIUM CHLORIDE INJECTION	00074663501
POTASSIUM CHLORIDE INJECTION	00074663601
POTASSIUM CHLORIDE INJECTION	00074665106
POTASSIUM CHLORIDE INJECTION	00074665305
POTASSIUM CHLORIDE INJECTION	00074707514
POTASSIUM CHLORIDE INJECTION	00074707526
POTASSIUM CHLORIDE INJECTION	00074707536
POTASSIUM CHLORIDE INJECTION	00074707537
POTASSIUM CHLORIDE SOLUTION INJECTION	00074707626
POTASSIUM CHLORIDE SOLUTION INJECTION	00074707714
POTASSIUM CHLORIDE SOLUTION INJECTION	00074707726
POTASSIUM CHLORIDE SOLUTION INJECTION CONCENTRATE U	00074151302
PROCAINAMIDE HYDROCHLORIDE INJECTION	00074190201
PROCAINAMIDE HYDROCHLORIDE INJECTION	00074190301
PROCAINAMIDE HYDROCHLORIDE INJECTION USP	00074182602
PROCAINE HYDROCHLORIDE	00074192304
PROCAINE HYDROCHLORIDE INJ.	00074195304
PROCAINE HYDROCHLORIDE INJECTION	00074723901
PROCHLORPERAZINE EDISYLATE SOLUTION USP	00074188002
PROCHLORPERAZINE EDISYLATE SOLUTION USP	00074188022
PROCHLORPERAZINE EDISYLATE SOLUTION USP	00074188032
PROMETHAZINE HYDROCHLORIDE INJECTION	00074231201
PROMETHAZINE HYDROCHLORIDE INJECTION	00074231211
PROMETHAZINE HYDROCHLORIDE INJECTION	00074231231

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
PROMETHAZINE HYDROCHLORIDE INJECTION	00074233501
PROMETHAZINE HYDROCHLORIDE INJECTION	00074233531
QUELICIN INJECTION	00074662902
QUELICIN INJECTION	00074664202
QUELICIN INJECTION	00074697010
QUELICIN INJECTION	00074806501
QUELICIN INJECTION	00074806515
RINGER'S INJECTION	00074798209
RINGER'S INJECTION	00074798224
RINGER'S IRRIGATION	00074614009
SODIUM ACETATE INJECTION	00074329905
SODIUM ACETATE INJECTION	00074329906
SODIUM ACETATE INJECTION	00074729901
SODIUM CHLORIDE INJECTION	00074107901
SODIUM CHLORIDE INJECTION	00074108101
SODIUM CHLORIDE INJECTION	00074195401
SODIUM CHLORIDE INJECTION	00074195403
SODIUM CHLORIDE INJECTION	00074488810
SODIUM CHLORIDE INJECTION	00074488812
SODIUM CHLORIDE INJECTION	00074488820
SODIUM CHLORIDE INJECTION	00074488825
SODIUM CHLORIDE INJECTION	00074488850
SODIUM CHLORIDE INJECTION	00074488870
SODIUM CHLORIDE INJECTION	00074488899
SODIUM CHLORIDE INJECTION	00074665702
SODIUM CHLORIDE INJECTION	00074665773
SODIUM CHLORIDE INJECTION	00074666002
SODIUM CHLORIDE INJECTION	00074666075

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
SODIUM CHLORIDE INJECTION	00074710102
SODIUM CHLORIDE INJECTION	00074710113
SODIUM CHLORIDE INJECTION	00074710123
SODIUM CHLORIDE INJECTION	00074710166
SODIUM CHLORIDE INJECTION	00074710167
SODIUM CHLORIDE INJECTION	00074713202
SODIUM CHLORIDE INJECTION	00074713213
SODIUM CHLORIDE INJECTION	00074713223
SODIUM CHLORIDE INJECTION	00074713266
SODIUM CHLORIDE INJECTION	00074713267
SODIUM CHLORIDE INJECTION	00074773013
SODIUM CHLORIDE INJECTION	00074773020
SODIUM CHLORIDE INJECTION	00074773036
SODIUM CHLORIDE INJECTION	00074773037
SODIUM CHLORIDE INJECTION	00074798301
SODIUM CHLORIDE INJECTION	00074798302
SODIUM CHLORIDE INJECTION	00074798303
SODIUM CHLORIDE INJECTION	00074798309
SODIUM CHLORIDE INJECTION	00074798353
SODIUM CHLORIDE INJECTION	00074798354
SODIUM CHLORIDE INJECTION	00074798355
SODIUM CHLORIDE INJECTION	00074798361
SODIUM CHLORIDE INJECTION	00074798369
SODIUM CHLORIDE INJECTION	00074798413
SODIUM CHLORIDE INJECTION	00074798420
SODIUM CHLORIDE INJECTION	00074798423
SODIUM CHLORIDE INJECTION	00074798436
SODIUM CHLORIDE INJECTION	00074798437

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
SODIUM CHLORIDE INJECTION	00074798502
SODIUM CHLORIDE INJECTION	00074798503
SODIUM CHLORIDE INJECTION	00074798509
SODIUM CHLORIDE IRRIGATION	00074613802
SODIUM CHLORIDE IRRIGATION	00074613803
SODIUM CHLORIDE IRRIGATION	00074613822
SODIUM CHLORIDE IRRIGATION	00074614706
SODIUM CHLORIDE IRRIGATION	00074614736
SODIUM CHLORIDE IRRIGATION	00074713806
SODIUM CHLORIDE IRRIGATION	00074713809
SODIUM CHLORIDE IRRIGATION	00074713836
SODIUM CHLORIDE IRRIGATION	00074797205
SODIUM CHLORIDE IRRIGATION	00074797207
SODIUM CHLORIDE IRRIGATION	00074797208
SODIUM CHLORIDE IRRIGATION	00074797507
SODIUM LACTATE 1/6 M INJECTION	00074798703
SODIUM LACTATE 1/6 M INJECTION	00074798724
SODIUM LACTATE INJECTION	00074666402
SODIUM PHOSPHATE INJECTION	00074739101
SODIUM PHOSPHATE INJECTION	00074739172
SODIUM PHOSPHATES INJECTION	00074329505
SODIUM PHOSPHATES INJECTION	00074329551
SORBITOL MANNITOL IRRIGATION	00074614406
SORBITOL MANNITOL IRRIGATION	00074614436
SORBITOL-MANNITOL IRRIGATION	00074798108
STERILE PENTAMIDINE ISETHIONATE INJECTION	00074454801
STERILE PENTAMIDINE ISETHIONATE INJECTION	00074454849
STERILE VANCOMYCIN HYDROCHLORIDE	00074650901

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
STERILE VANCOMYCIN HYDROCHLORIDE	00074650949
STERILE VANCOMYCIN HYDROCHLORIDE	00074653301
STERILE VANCOMYCIN HYDROCHLORIDE	00074653349
STERILE VANCOMYCIN HYDROCHLORIDE ADD-VANTAGE VIALS	00074653401
STERILE VANCOMYCIN HYDROCHLORIDE ADD-VANTAGE VIALS	00074653501
STERILE VANCOMYCIN HYDROCHLORIDE ADD-VANTAGE VIALS	00074653549
STERILE VANCOMYCIN HYDROCHLORIDE INJECTION	00074433201
STERILE VANCOMYCIN HYDROCHLORIDE INJECTION	00074433249
STERILE WATER FOR INJ.	00074799009
STERILE WATER FOR INJECTION	00074157810
STERILE WATER FOR INJECTION	00074488710
STERILE WATER FOR INJECTION	00074488712
STERILE WATER FOR INJECTION	00074488720
STERILE WATER FOR INJECTION	00074488725
STERILE WATER FOR INJECTION	00074488750
STERILE WATER FOR INJECTION	00074488755
STERILE WATER FOR INJECTION	00074488768
STERILE WATER FOR INJECTION	00074488799
STERILE WATER FOR INJECTION	00074711807
STERILE WATER FOR IRRIGATION	00074613902
STERILE WATER FOR IRRIGATION	00074613903
STERILE WATER FOR IRRIGATION	00074613922
STERILE WATER FOR IRRIGATION	00074713906
STERILE WATER FOR IRRIGATION	00074713909
STERILE WATER FOR IRRIGATION	00074713936
STERILE WATER FOR IRRIGATION	00074797305
STERILE WATER FOR IRRIGATION	00074797307
STERILE WATER FOR IRRIGATION	00074797308

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
SUFENTANIL CITRATE SOLUTION INJECTION USP	00074338001
SUFENTANIL CITRATE SOLUTION INJECTION USP	00074338002
SUFENTANIL CITRATE SOLUTION INJECTION USP	00074338005
SUFENTANIL CITRATE SOLUTION INJECTION USP	00074338031
SUFENTANIL CITRATE SOLUTION INJECTION USP	00074338032
SUFENTANIL CITRATE SOLUTION INJECTION USP	00074338035
SUFENTANIL CITRATE SOLUTION INJECTION USP	00074338201
SUFENTANIL CITRATE SOLUTION INJECTION USP	00074338202
SUFENTANIL CITRATE SOLUTION INJECTION USP	00074338205
SUFENTANIL CITRATE SOLUTION INJECTION USP	00074338221
SUFENTANIL CITRATE SOLUTION INJECTION USP	00074338222
SUFENTANIL CITRATE SOLUTION INJECTION USP	00074338225
THAM SOLUTION	00074159304
THEOPHYLLINE IN 5% DEXTROSE INJECTION	00074766209
THEOPHYLLINE IN 5% DEXTROSE INJECTION	00074766503
THEOPHYLLINE IN 5% DEXTROSE INJECTION	00074766509
THEOPHYLLINE IN 5% DEXTROSE INJECTION	00074766602
THEOPHYLLINE IN 5% DEXTROSE INJECTION	00074766603
THEOPHYLLINE IN 5% DEXTROSE INJECTION	00074766662
THEOPHYLLINE IN 5% DEXTROSE INJECTION	00074766823
THEOPHYLLINE IN 5% DEXTROSE INJECTION	00074767713
THEOPHYLLINE IN 5% DEXTROSE INJECTION	00074767723
THEOPHYLLINE IN 5% DEXTROSE INJECTION	00074770562
THIAMINE HYDROCHLORIDE INJECTION USP	00074217401
TOBRAMYCIN SULFATE IN 0.9% SODIUM CHLORIDE	00074347023
TOBRAMYCIN SULFATE IN 0.9% SODIUM CHLORIDE INJECTIO	00074346913
TOBRAMYCIN SULFATE INJECTION	00074325403
TOBRAMYCIN SULFATE INJECTION	00074357701

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
TOBRAMYCIN SULFATE INJECTION	00074357801
TOBRAMYCIN SULFATE INJECTION	00074358201
TOBRAMYCIN SULFATE INJECTION	00074358301
TOBRAMYCIN SULFATE INJECTION	00074359002
TOBRAMYCIN SULFATE SOLUTION INJECTION	00074325503
TPN ELECTROLYTES	00074577901
TPN ELECTROLYTES FOR INJECTION	00074329606
TPN ELECTROLYTES INJECTION	00074588101
TUBOCURARINE CHLORIDE INJ.	00074338603
TUBOCURARINE CHLORIDE INJ.	00074338604
TUBOCURARINE CHLORIDE INJECTION	00074806601
TUBOCURARINE CHLORIDE INJECTION	00074806615
UREAPHIL	00074159202
UROLOGIC G IRRIGATION	00074716809
VECURONIUM BROMIDE FOR INJECTION	00074163201
VECURONIUM BROMIDE FOR INJECTION	00074163249
VECURONIUM BROMIDE FOR INJECTION	00074163401
VECURONIUM BROMIDE FOR INJECTION	00074163449
VERAPAMIL HYDROCHLORIDE INJECTION	00074114301
VERAPAMIL HYDROCHLORIDE INJECTION	00074114315
VERAPAMIL HYDROCHLORIDE INJECTION	00074114401
VERAPAMIL HYDROCHLORIDE INJECTION	00074114402
VERAPAMIL HYDROCHLORIDE INJECTION	00074400001
VERAPAMIL HYDROCHLORIDE INJECTION	00074401101
VERAPAMIL HYDROCHLORIDE SOLUTION INJECTION USP	00074963305
VITAMIN K1 INJECTION	00074915701
VITAMIN K1 INJECTION	00074915801
ZINC FOR INJECTION	00074452605

ABBOTT'S ADDITIONAL SUBJECT PHARMACEUTICAL PRODUCTS	NDC
ZINC INJECTION	00074409001
ZINC INJECTION	00074409005

EXHIBIT 3

EXHIBIT 3

The table below was prepared from Direct Prices submitted to First Data Bank by Defendant Wyeth for Ativan in 1998 as compared with Ven-A-Care's (provider's) acquisition prices for the pharmaceuticals at that time. **Note:** NDC No's 0570-15 and 0570-13 listed below are for the year 2000.

DEFENDANT WYETH'S PRICES & SPREAD FOR ATIVAN					
Drug	NDC	Wyeth's Reported Direct Price (Medi-Cal Reimburse ment)	VAC's (Provider) Acquisition Price	Provider's Gross Profit or "SPREAD"	Spread as a % of VAC Price
Ativan 2mg/ml 10ml vial	00008-0581-01	\$70.19	\$11.20	\$58.99	523%
Ativan 2mg/ml 1ml 10s	00008-0581-02	\$101.40	\$20.08	\$81.32	405%
Ativan 2mg/ml 1ml 10s	00008-0581-06	\$101.40	\$20.08	\$81.32	405%
Ativan 2mg/ml 1ml 25s	00008-0581-15	\$167.50	\$28.75	\$138.75	483%
Ativan 2mg/ml 10mls 10s	00008-0581-13	\$597.00	\$110.00	\$487.00	443%
Ativan 2mg/ml 1ml 10s	00008-0581-52	\$101.40	\$20.08	\$81.32	405%
Ativan 2mg/ml 1ml 10s	00008-0581-53	\$101.40	\$20.08	\$81.32	405%

DEFENDANT WYETH'S PRICES & SPREAD FOR ATIVAN					
Drug	NDC	Wyeth's Reported Direct Price (Medi-Cal Reimburse ment)	VAC's (Provider) Acquisition Price	Provider's Gross Profit or "SPREAD"	Spread as a % of VAC Price
Ativan 2mg/ml 1ml ea	00008-0581-04	\$7.88	\$1.40	\$6.48	463%
Ativan 4mg/ml 1ml 10s	00008-0570-02	\$101.40	\$31.40	\$70.00	223%
Ativan 4mg/ml 1ml 10s	00008-0570-05	\$101.40	\$31.40	\$70.00	223%
Ativan 4mg/ml 1ml 25s	00008-0570-15 (Year 2000)	\$204.75	\$53.75	\$151.00	281%
Ativan 4mg/ml 10mls 10s	00008-0570-13 (Year 2000)	\$746.00	\$160.00	\$586.00	366%
Ativan 4mg/ml 1ml 10s	00008-0570-50	\$101.40	\$31.40	\$70.00	223%
Ativan 4mg/ml 1ml 10s	00008-0570-51	\$101.40	\$31.40	\$70.00	223%
Ativan 4mg/ml 10ml ea	00008-0570-01	\$87.70	\$16.00	\$71.70	448%
Ativan 4mg/ml 1ml ea	00008-0570-04	\$9.64	\$2.15	\$7.49	348%

EXHIBIT

“B”

LEXSTAT ca gov 12650

DEERING'S CALIFORNIA CODES ANNOTATED
Copyright (c) 2003 by Matthew Bender & Company, Inc.
a member of the LexisNexis Group.
All rights reserved.

*** THIS SECTION IS CURRENT THROUGH THE 2003 SUPPLEMENT ***
(2001-2002 SESSION)

GOVERNMENT CODE

TITLE 2. Government of the State of California

DIVISION 3. Executive Department

PART 2. Constitutional Officers

CHAPTER 6. Attorney General

ARTICLE 9. False Claims Actions

GO TO CODE ARCHIVE DIRECTORY FOR THIS JURISDICTION

Cal Gov Code § 12650 (2003)

§ 12650. Citation of article; Definitions

(a) This article shall be known and may be cited as the False Claims Act.

(b) For purposes of this article:

(1) "Claim" includes any request or demand for money, property, or services made to any employee, officer, or agent of the state or of any political subdivision, or to any contractor, grantee, or other recipient, whether under contract or not, if any portion of the money, property, or services requested or demanded issued from, or was provided by, the state (hereinafter "state funds") or by any political subdivision thereof (hereinafter "political subdivision funds").

(2) "Knowing" and "knowingly" mean that a person, with respect to information, does any of the following:

(A) Has actual knowledge of the information.

(B) Acts in deliberate ignorance of the truth or falsity of the information.

(C) Acts in reckless disregard of the truth or falsity of the information.

Cal Gov Code § 12650

Proof of specific intent to defraud is not required.

(3) "Political subdivision" includes any city, city and county, county, tax or assessment district, or other legally authorized local governmental entity with jurisdictional boundaries.

(4) "Prosecuting authority" refers to the county counsel, city attorney, or other local government official charged with investigating, filing, and conducting civil legal proceedings on behalf of, or in the name of, a particular political subdivision.

(5) "Person" includes any natural person, corporation, firm, association, organization, partnership, limited liability company, business, or trust.

HISTORY: Added Stats 1987 ch 1420 § 1. Amended Stats 1994 ch 1010 § 141 (SB 2053); Stats 1997 ch 300 § 3 (AB 1586), effective August 18, 1997.

NOTES:

AMENDMENTS:

1994 Amendment:

Added "limited liability company," in subd (e).

1997 Amendment:

(1) Added subd (a); and (2) redesignated former subds (a)-(e) to be subds (b)-(b)(5).

NOTES OF DECISIONS

The trial court erred in granting summary judgment in favor of defendant school district and others in plaintiff teacher's action for wrongful termination under *Gov C § 12653*, plaintiff having complained about inadequate staffing. Section 12653 is part of the False Claims Act, which concerns claims made against the state or any of its political subdivisions for money, property, or services (*Gov C § 12650(b)(1)*). The False Claims Act provides for civil penalties against a person who, among other things, knowingly presents or causes to be presented to an officer or employee of the state or of any political subdivision thereof, a false claim for payment or approval (*Gov C § 12651(a)(1)*). The False Claims Act must be construed broadly so as to give the widest possible coverage and effect to the prohibitions and remedies it provides in *Gov C § 12653*. Contrary to defendant's claim that it is not a person within the meaning of the False Claims Act, *Gov C § 12650(b)(5)* defines "person" as "any natural person, corporation, firm, association, organization . . . business, or trust." The terms "association" and "organization" are broad enough to encompass defendant. Moreover, the definition of "person" must be read in light of the context and purpose of the statute. There is no reason to conclude that the Legislature intended that the protection afforded to the public treasury by the Act be denied merely because the entity raiding the treasury is a governmental entity. *LeVine v Weis* (1998, 2nd Dist) 68 Cal App 4th 758, 80 Cal Rptr 2d 439, 764.

Cal Gov Code § 12650

In an action by a city against a supplier of pipes and other water distribution parts, the trial court abused its discretion in sustaining without leave to amend the supplier's demurrer to causes of action alleging violations of the California False Claims Act (*Gov C § 12650 et seq.*), where the complaint alleged in part that representations made in defendant's catalogues regarding compliance with industry standards were false and that the false representations induced the city to purchase parts of inferior durability and higher lead content. These allegations established the materiality of the representations. That the city relied on representations made in the supplier's catalogues did not require a different result since, in producing and disseminating a catalogue, a manufacturer or retailer intended by the representations made therein to induce purchases. *City of Pomona v Superior Court (2001, 2nd Dist) 89 Cal App 4th 793, 107 Cal Rptr 2d 710.*

In an action under the False Claims Act (*Gov C § 12650 et seq.*), evidence showing that plaintiff, a teacher at a school for juvenile offenders, had threatened to inform the State that the school was claiming average daily attendance (ADA) funds without providing the expected level of classroom staffing, was sufficient to come within the broad purpose and scope of the Act. This evidence showed plaintiff was threatening to expose more than an internal misallocation of funds. The school's certification of the ADA constituted an actual claim for money based on a representation of fact. *LeVine v Weis (2001, 2nd Dist) 90 Cal App 4th 201, 108 Cal Rptr 2d 562.*

Good cause to dismiss a false claims action (*Gov C § 12650 et seq.*) on the motion of an intervening political subdivision could be any reason rationally related to a legitimate government purpose; and the trial court's finding of good cause would be reviewed for abuse of discretion. Thus, in a false claim action arising out of a school district's allegedly improper reimbursement of travel expenses, the trial court did not abuse its discretion in dismissing the false claims causes of action, where it was undisputed that the district received full value for its money. The sole basis for the False Claims Act allegations was that the trips were not preapproved; however, the district knew about them, ratified payment for them, and sent the same individuals on a second trip. However, the trial court erred in also dismissing taxpayer causes of action under *CCP § 526a* for injunctive and declaratory relief. These causes of action were not the proper subjects of a False Claims Act dismissal. *Laraway v Sutro & Co. (2002, 2nd Dist) 96 Cal App 4th 266, 116 Cal Rptr 2d 823.*

LEXSTAT Cal Gov 12651

DEERING'S CALIFORNIA CODES ANNOTATED
Copyright (c) 2003 by Matthew Bender & Company, Inc.
a member of the LexisNexis Group.
All rights reserved.

*** THIS SECTION IS CURRENT THROUGH THE 2003 SUPPLEMENT ***
(2001-2002 SESSION)

GOVERNMENT CODE

TITLE 2. Government of the State of California

DIVISION 3. Executive Department

PART 2. Constitutional Officers

CHAPTER 6. Attorney General

ARTICLE 9. False Claims Actions

GO TO CODE ARCHIVE DIRECTORY FOR THIS JURISDICTION

Cal Gov Code § 12651 (2003)

§ 12651. Liability for damages; Costs; Civil penalty; Minimum amount in controversy

(a) Any person who commits any of the following acts shall be liable to the state or to the political subdivision for three times the amount of damages which the state or the political subdivision sustains because of the act of that person. A person who commits any of the following acts shall also be liable to the state or to the political subdivision for the costs of a civil action brought to recover any of those penalties or damages, and may be liable to the state or political subdivision for a civil penalty of up to ten thousand dollars (\$ 10,000) for each false claim:

(1) Knowingly presents or causes to be presented to an officer or employee of the state or of any political subdivision thereof, a false claim for payment or approval.

(2) Knowingly makes, uses, or causes to be made or used a false record or statement to get a false claim paid or approved by the state or by any political subdivision.

(3) Conspires to defraud the state or any political subdivision by getting a false claim allowed or paid by the state or by any political subdivision.

(4) Has possession, custody, or control of public property or money used or to be used by the state or by any political subdivision and knowingly delivers or causes to be delivered less property than the amount for which the person receives a certificate or receipt.

(5) Is authorized to make or deliver a document certifying receipt of property used or to be used by the state or by any political subdivision and knowingly makes or delivers a receipt that falsely represents the property used or to be used.

(6) Knowingly buys, or receives as a pledge of an obligation or debt, public property from any person who lawfully may not sell or pledge the property.

(7) Knowingly makes, uses, or causes to be made or used a false record or statement to conceal, avoid, or decrease an obligation to pay or transmit money or property to the state or to any political subdivision.

(8) Is a beneficiary of an inadvertent submission of a false claim to the state or a political subdivision, subsequently discovers the falsity of the claim, and fails to disclose the false claim to the state or the political subdivision within a reasonable time after discovery of the false claim.

(b) Notwithstanding subdivision (a), the court may assess not less than two times and not more than three times the amount of damages which the state or the political subdivision sustains because of the act of the person described in that subdivision, and no civil penalty, if the court finds all of the following:

(1) The person committing the violation furnished officials of the state or of the political subdivision responsible for investigating false claims violations with all information known to that person about the violation within 30 days after the date on which the person first obtained the information.

(2) The person fully cooperated with any investigation by the state or a political subdivision of the violation.

(3) At the time the person furnished the state or the political subdivision with information about the violation, no criminal prosecution, civil action, or administrative action had commenced with respect to the violation, and the person did not have actual knowledge of the existence of an investigation into the violation.

(c) Liability under this section shall be joint and several for any act committed by two or more persons.

(d) This section does not apply to any controversy involving an amount of less than five hundred dollars (\$ 500) in value. For purposes of this subdivision, "controversy" means any one or more false claims submitted by the same person in violation of this article.

(e) This section does not apply to claims, records, or statements made pursuant to Division 3.6 (commencing with Section 810) of Title 1 or to workers' compensation claims filed pursuant to Division 4 (commencing with *Section 3200*) of the *Labor Code*.

(f) This section does not apply to claims, records, or statements made under the Revenue and Taxation Code.

HISTORY: Added Stats 1987 ch 1420 § 1.

NOTES:

CROSS REFERENCES:

Criminal penalties for false claims: *Pen C* § 72.

COLLATERAL REFERENCES:

ATTORNEY GENERAL'S OPINIONS:

The statutory provisions relating to the disclosure of false claims actions, communications with the Legislature, and the filing of complaints or claims or the institution of proceedings pertaining to the rights of employment by employees of state and local public entities do not supersede the statutes and rules governing the attorney-client privilege. *84 Ops. Cal. Atty. Gen. 71*.

NOTES OF DECISIONS

A city's cross-complaint under the False Claims Act (FCA) (*Gov. Code*, § 12650 et seq.), which it filed in response to a public contractor's claim for contract damages, was not barred by the *Civ. Code*, § 47, subd. (b), litigation privilege. Although the contract claim followed the contractor's presentation to the city of its claim under the Tort Claims Act (TCA) for material breaches of contract, and after the TCA claim was rejected, the contractor initiated its breach of contract action for the alleged damages detailed in the contract claim, the filing of the contract claim was also called for under the contract, and it had a life of its own wholly apart from any judicial action. Moreover, under the FCA, even if the contractor had not sued the city, upon suspecting falsities in the claim, the city would have been obligated to undergo further investigation, with discretion to file its own suit. Further, even though *Gov. Code*, § 12651, subd. (e), excludes from liability claims made under the TCA, the contractor had also filed a separate contract claim after it filed its claim under the TCA. Thus, while the TCA claim was an independent item, with statutory requirements governing its contents (*Gov. Code*, § 910), the contract claim did not resemble the claim described in *Gov. Code*, § 910, and was required pursuant to both the terms of the contract and the course of dealing between the parties. While the contract claim ultimately served a litigation purpose as well, it clearly was not a claim, record, or statement made pursuant to the TCA. *Stacy & Witbeck, Inc. v City and County of San Francisco* (1996, 1st Dist) 47 Cal App 4th 1, 54 Cal Rptr 2d 530.

In an action by the Attorney General against a clinical laboratory charging that defendant violated the False Claims Act (*Gov C* § 12651(b), (e)) by "unbundling" Medi-Cal billing so that certain tests that should have been billed together were billed separately, the trial court did not err in finding that such conduct did not violate the Act. The trial court properly found that defendant adopted the billing practice at issue on instruction of a Medi-Cal representative and did not knowingly make false claims,

Cal Gov Code § 12651

the appellate court rejecting the contention that lack of intent is not a defense to a lawsuit under the Act. Nor was the practice unfair to defendant's competitors in that defendant received greater compensation for unbundled billing than it did under the alternative method. Manuals and regulations governing Medi-Cal billing are technical and complex, and are subject to different interpretations, even by Medi-Cal representatives, and there was no evidence about billing practices of defendant's competitors. *People v Duz-Mor Diagnostic Laboratory, Inc. (1998, 2nd Dist) 68 Cal App 4th 654, 80 Cal Rptr 2d 419, 673.*

Cal Gov Code § 12652

LEXSTAT Cal Gov Code § 12652

DEERING'S CALIFORNIA CODES ANNOTATED
Copyright (c) 2003 by Matthew Bender & Company, Inc.
a member of the LexisNexis Group.
All rights reserved.

*** THIS SECTION IS CURRENT THROUGH THE 2003 SUPPLEMENT ***
(2001-2002 SESSION)

GOVERNMENT CODE

TITLE 2. Government of the State of California

DIVISION 3. Executive Department

PART 2. Constitutional Officers

CHAPTER 6. Attorney General

ARTICLE 9. False Claims Actions

GO TO CODE ARCHIVE DIRECTORY FOR THIS JURISDICTION

Cal Gov Code § 12652 (2003)

§ 12652. Investigations; Civil actions

(a) (1) The Attorney General shall diligently investigate violations under Section 12651 involving state funds. If the Attorney General finds that a person has violated or is violating Section 12651, the Attorney General may bring a civil action under this section against that person.

(2) If the Attorney General brings a civil action under this subdivision on a claim involving political subdivision funds as well as state funds, the Attorney General shall, on the same date that the complaint is filed in this action, serve by mail with "return receipt requested " a copy of the complaint on the appropriate prosecuting authority.

(3) The prosecuting authority shall have the right to intervene in an action brought by the Attorney General under this subdivision within 60 days after receipt of the complaint pursuant to paragraph (2). The court may permit intervention thereafter upon a showing that all of the requirements of *Section 387 of the Code of Civil Procedure* have been met.

(b) (1) The prosecuting authority of a political subdivision shall diligently investigate violations under Section 12651 involving political subdivision funds. If the prosecuting authority finds that a person has violated or is violating Section 12651, the prosecuting authority may bring a civil action under this section against that person.

(2) If the prosecuting authority brings a civil action under this section on a claim involving state funds as well as political subdivision funds, the prosecuting authority shall, on the same date that the complaint is filed in this action, serve a copy of the complaint on the Attorney General.

(3) Within 60 days after receiving the complaint pursuant to paragraph (2), the Attorney General shall do either of the following:

(A) Notify the court that it intends to proceed with the action, in which case the Attorney General shall assume primary responsibility for conducting the action and the prosecuting authority shall have the right to continue as a party.

(B) Notify the court that it declines to proceed with the action, in which case the prosecuting authority shall have the right to conduct the action.

(c) (1) A person may bring a civil action for a violation of this article for the person and either for the State of California in the name of the state, if any state funds are involved, or for a political subdivision in the name of the political subdivision, if political subdivision funds are exclusively involved. The person bringing the action shall be referred to as the qui tam plaintiff. Once filed, the action may be dismissed only with the written consent of the court, taking into account the best interests of the parties involved and the public purposes behind this act.

(2) A complaint filed by a private person under this subdivision shall be filed in superior court in camera and may remain under seal for up to 60 days. No service shall be made on the defendant until after the complaint is unsealed.

(3) On the same day as the complaint is filed pursuant to paragraph (2), the qui tam plaintiff shall serve by mail with "return receipt requested" the Attorney General with a copy of the complaint and a written disclosure of substantially all material evidence and information the person possesses.

(4) Within 60 days after receiving a complaint and written disclosure of material evidence and information alleging violations that involve state funds but not political subdivision funds, the Attorney General may elect to intervene and proceed with the action.

(5) The Attorney General may, for good cause shown, move the court for extensions of the time during which the complaint remains under seal pursuant to paragraph (2). The motion may be supported by affidavits or other submissions in camera.

(6) Before the expiration of the 60-day period or any extensions obtained under paragraph (5), the Attorney General shall do either of the following:

(A) Notify the court that it intends to proceed with the action, in which case the action shall be conducted by the Attorney General and the seal shall be lifted.

(B) Notify the court that it declines to proceed with the action, in which case the seal shall be lifted and the qui tam plaintiff shall have the right to conduct the action.

(7) (A) Within 15 days after receiving a complaint alleging violations that exclusively involve political subdivision funds, the Attorney General shall forward copies of the complaint and written disclosure of material evidence and information to the appropriate prosecuting authority for disposition, and shall notify the qui tam plaintiff of the transfer.

(B) Within 45 days after the Attorney General forwards the complaint and written disclosure pursuant to subparagraph (A), the prosecuting authority may elect to intervene and proceed with the action.

(C) The prosecuting authority may, for good cause shown, move for extensions of the time during which the complaint remains under seal. The motion may be supported by affidavits or other submissions in camera.

(D) Before the expiration of the 45-day period or any extensions obtained under subparagraph (C), the prosecuting authority shall do either of the following:

(i) Notify the court that it intends to proceed with the action, in which case the action shall be conducted by the prosecuting authority and the seal shall be lifted.

(ii) Notify the court that it declines to proceed with the action, in which case the seal shall be lifted and the qui tam plaintiff shall have the right to conduct the action.

(8) (A) Within 15 days after receiving a complaint alleging violations that involve both state and political subdivision funds, the Attorney General shall forward copies of the complaint and written disclosure to the appropriate prosecuting authority, and shall coordinate its review and investigation with those of the prosecuting authority.

(B) Within 60 days after receiving a complaint and written disclosure of material evidence and information alleging violations that involve both state and political subdivision funds, the Attorney General or the prosecuting authority, or both, may elect to intervene and proceed with the action.

(C) The Attorney General or the prosecuting authority, or both, may, for good cause shown, move the court for extensions of the time during which the complaint remains under seal under paragraph (2). The motion may be supported by affidavits or other submissions in camera.

(D) Before the expiration of the 60-day period or any extensions obtained under subparagraph (C), the Attorney General shall do one of the following:

(i) Notify the court that it intends to proceed with the action, in which case the action shall be conducted by the Attorney General and the seal shall be lifted.

(ii) Notify the court that it declines to proceed with the action but that the prosecuting authority of the political subdivision involved intends to proceed with the action, in which case the seal shall be lifted and the action shall be conducted by the prosecuting authority.

(iii) Notify the court that both it and the prosecuting authority decline to proceed with the action, in which case the seal shall be lifted and the qui tam plaintiff shall have the right to conduct the action.

(E) If the Attorney General proceeds with the action pursuant to clause (i) of subparagraph (D), the prosecuting authority of the political subdivision shall be permitted to intervene in the action within 60 days after the Attorney General notifies the court of its intentions. The court may authorize intervention thereafter upon a showing that all the requirements of *Section 387 of the Code of Civil Procedure* have been met.

(9) The defendant shall not be required to respond to any complaint filed under this section until 30 days after the complaint is unsealed and served upon the defendant pursuant to *Section 583.210 of the Code of Civil Procedure*.

(10) When a person brings an action under this subdivision, no other person may bring a related action based on the facts underlying the pending action.

(d) (1) No court shall have jurisdiction over an action brought under subdivision (c) against a Member of the State Senate or Assembly, a member of the state judiciary, an elected official in the executive branch of the state, or a member of the governing body of any political subdivision if the action is based on evidence or information known to the state or political subdivision when the action was brought.

(2) A person may not bring an action under subdivision (c) that is based upon allegations or transactions that are the subject of a civil suit or an administrative civil money penalty proceeding in which the state or political subdivision is already a party.

(3) (A) No court shall have jurisdiction over an action under this article based upon the public disclosure of allegations or transactions in a criminal, civil, or administrative hearing, in an investigation, report, hearing, or audit conducted by or at the request of the Senate, Assembly, auditor, or governing body of a political subdivision, or by the news media, unless the action is brought by the Attorney General or the prosecuting authority of a political subdivision, or the person bringing the action is an original source of the information.

(B) For purposes of subparagraph (A), "original source" means an individual who has direct and independent knowledge of the information on which the allegations are based, who voluntarily provided the information to the state or political subdivision before filing an action based on that information, and whose information provided the basis or catalyst for the investigation, hearing, audit, or report that led to the public disclosure as described in subparagraph (A).

(4) No court shall have jurisdiction over an action brought under subdivision (c) based upon information discovered by a present or former employee of the state or a political subdivision during the course of his or her employment unless that employee first, in good faith, exhausted existing internal procedures for reporting and seeking recovery of the falsely claimed sums through official channels and unless the state or political subdivision failed to act on the information provided within a reasonable period of time.

(e) (1) If the state or political subdivision proceeds with the action, it shall have the primary responsibility for prosecuting the action. The qui tam plaintiff shall have the right to continue as a full party to the action.

(2) (A) The state or political subdivision may seek to dismiss the action for good cause notwithstanding the objections of the qui tam plaintiff if the qui tam plaintiff has been notified by the state or political subdivision of the filing of the motion and the court has provided the qui tam plaintiff with an opportunity to oppose the motion and present evidence at a hearing.

(B) The state or political subdivision may settle the action with the defendant notwithstanding the objections of the qui tam plaintiff if the court determines, after a hearing providing the qui tam plaintiff an opportunity to present evidence, that the proposed settlement is fair, adequate, and reasonable under all of the circumstances.

(f) (1) If the state or political subdivision elects not to proceed, the qui tam plaintiff shall have the same right to conduct the action as the Attorney General or prosecuting authority would have had if it had chosen to proceed under subdivision (c). If the state or political subdivision so requests, and at its expense, the state or political subdivision shall be served with copies of all pleadings filed in the action and supplied with copies of all deposition transcripts.

(2) (A) Upon timely application, the court shall permit the state or political subdivision to intervene in an action with which it had initially declined to proceed if the interest of the state or political subdivision in recovery of the property or funds involved is not being adequately represented by the qui tam plaintiff.

(B) If the state or political subdivision is allowed to intervene under paragraph (A), the qui tam plaintiff shall retain principal responsibility for the action and the recovery of the parties shall be determined as if the state or political subdivision had elected not to proceed.

(g) (1) (A) If the Attorney General initiates an action pursuant to subdivision (a) or assumes control of an action initiated by a prosecuting authority pursuant to subparagraph (A) of paragraph (3) of subdivision (b), the office of the Attorney General shall receive a fixed 33 percent of the proceeds of the action or settlement of the claim, which shall be used to support its ongoing investigation and prosecution of false claims.

(B) If a prosecuting authority initiates and conducts an action pursuant to subdivision (b), the office of the prosecuting authority shall receive a fixed 33 percent of the proceeds of the action or settlement of the claim, which shall be used to support its ongoing investigation and prosecution of false claims.

(C) If a prosecuting authority intervenes in an action initiated by the Attorney General pursuant to paragraph (3) of subdivision (a) or remains a party to an action assumed by the Attorney General pursuant to subparagraph (A) of paragraph (3) of subdivision (b), the court may award the office of the prosecuting authority a portion of the Attorney General's fixed 33 percent of the recovery under subparagraph (A), taking into account the prosecuting authority's role in investigating and conducting the action.

(2) If the state or political subdivision proceeds with an action brought by a qui tam plaintiff under subdivision (c), the qui tam plaintiff shall, subject to paragraphs (4) and (5), receive at least 15 percent but not more than 33 percent of the proceeds of the action or settlement of the claim, depending upon the extent to which the qui tam plaintiff substantially contributed to the prosecution of the action. When it conducts the action, the Attorney General's office or the office of the prosecuting authority of the political subdivision shall receive a fixed 33 percent of the proceeds of the action or settlement of the claim, which shall be used to support its ongoing investigation and prosecution of false claims made against the state or political subdivision. When both the Attorney General and a prosecuting authority are involved in a qui tam action pursuant to subparagraph (C) of paragraph (6) of subdivision (c), the court at its discretion may award the prosecuting authority a portion of the Attorney General's fixed 33 percent of the recovery, taking into account the prosecuting authority's contribution to investigating and conducting the action.

(3) If the state or political subdivision does not proceed with an action under subdivision (c), the qui tam plaintiff shall, subject to paragraphs (4) and (5), receive an amount that the court decides is reasonable for collecting the civil penalty and damages on behalf of the government. The amount shall be not less than 25 percent and not more than 50 percent of the proceeds of the action or settlement and shall be paid out of these proceeds.

(4) If the action is one provided for under paragraph (4) of subdivision (d), the present or former employee of the state or political subdivision is not entitled to any minimum guaranteed recovery from the proceeds. The court, however, may award the qui tam plaintiff those sums from the proceeds as it considers appropriate, but in no case more than 33 percent of the proceeds if the state or political subdivision goes forth with the action or 50 percent if the state or political subdivision declines to go forth, taking into account the significance of the information, the role of the qui tam plaintiff in advancing the case to litigation, and the scope of, and response to, the employee's attempts to report and gain recovery of the falsely claimed funds through official channels.

(5) If the action is one that the court finds to be based primarily on information from a present or former employee who actively participated in the fraudulent activity, the employee is not entitled to any minimum guaranteed recovery from the proceeds. The court, however, may award the qui tam plaintiff any sums from the proceeds that it considers appropriate, but in no case more than 33 percent of the proceeds if the state or political subdivision goes forth with the action or 50 percent if the state or

political subdivision declines to go forth, taking into account the significance of the information, the role of the qui tam plaintiff in advancing the case to litigation, the scope of the present or past employee's involvement in the fraudulent activity, the employee's attempts to avoid or resist the activity, and all other circumstances surrounding the activity.

(6) The portion of the recovery not distributed pursuant to paragraphs (1) to (5), inclusive, shall revert to the state if the underlying false claims involved state funds exclusively and to the political subdivision if the underlying false claims involved political subdivision funds exclusively. If the violation involved both state and political subdivision funds, the court shall make an apportionment between the state and political subdivision based on their relative share of the funds falsely claimed.

(7) For purposes of this section, "proceeds" include civil penalties as well as double or treble damages as provided in Section 12651.

(8) If the state, political subdivision, or the qui tam plaintiff prevails in or settles any action under subdivision (c), the qui tam plaintiff shall receive an amount for reasonable expenses that the court finds to have been necessarily incurred, plus reasonable costs and attorney's fees. All expenses, costs, and fees shall be awarded against the defendant and under no circumstances shall they be the responsibility of the state or political subdivision.

(9) If the state, a political subdivision, or the qui tam plaintiff proceeds with the action, the court may award to the defendant its reasonable attorney's fees and expenses against the party that proceeded with the action if the defendant prevails in the action and the court finds that the claim was clearly frivolous, clearly vexatious, or brought solely for purposes of harassment.

(h) The court may stay an act of discovery of the person initiating the action for a period of not more than 60 days if the Attorney General or local prosecuting authority show that the act of discovery would interfere with an investigation or a prosecution of a criminal or civil matter arising out of the same facts, regardless of whether the Attorney General or local prosecuting authority proceeds with the action. This showing shall be conducted in camera. The court may extend the 60-day period upon a further showing in camera that the Attorney General or local prosecuting authority has pursued the criminal or civil investigation or proceedings with reasonable diligence and any proposed discovery in the civil action will interfere with the ongoing criminal or civil investigation or proceedings.

(i) Upon a showing by the Attorney General or local prosecuting authority that unrestricted participation during the course of the litigation by the person initiating the action would interfere with or unduly delay the Attorney General's or local prosecuting authority's prosecution of the case, or would be repetitious, irrelevant, or for purposes of harassment, the court may, in its discretion, impose limitations on the person's participation, including the following:

(1) Limiting the number of witnesses the person may call.

(2) Limiting the length of the testimony of the witnesses.

(3) Limiting the person's cross-examination of witnesses.

(4) Otherwise limiting the participation by the person in the litigation.

(j) The False Claims Act Fund is hereby created in the State Treasury. Proceeds from the action or settlement of the claim by the Attorney General pursuant to this article shall be deposited into this fund. Moneys in this fund, upon appropriation by the Legislature, shall be used by the Attorney General to support the ongoing investigation and prosecution of false claims in furtherance of this article.

HISTORY: Added Stats 1987 ch 1420 § 1. Amended Stats 1996 ch 700 § 1 (AB 3257); Stats 1997 ch 300 § 4 (AB 1586), effective August 18, 1997.

Amended Stats 1998 ch 154 § 1 (AB 2046); Stats 1999 ch 83 § 70 (SB 966).

NOTES:

AMENDMENTS:

1996 Amendment:

In addition to making technical changes, (1) substituted "proceed with" for "take over" after "if declines to" in subd (b)(3)(B); (2) substituted subds (c)(4)-(c)(8) for former subds (c)(4)-(c)(8) which read: "(4) Within 60 days after receiving a complaint alleging violations which involve state funds but not political subdivision funds, the Attorney General shall do either of the following:

"(A) Notify the court that it intends to proceed with the action, in which case the seal shall be lifted.

"(B) Notify the court that it declines to take over the action, in which case the seal shall be lifted and the qui tam plaintiff shall have the right to conduct the action.

"(5) (A) Within 15 days after receiving a complaint alleging violations which exclusively involve political subdivision funds, the Attorney General shall forward the complaint and written disclosure to the appropriate prosecuting authority for disposition and shall notify the qui tam plaintiff of the transfer.

"(B) Within 45 days after the Attorney General forwards the complaint and written disclosure pursuant to subparagraph (A), the prosecuting authority shall do either of the following:

"(i) Notify the court that it intends to proceed with the action, in which case the seal shall be lifted.

"(ii) Notify the court that it declines to take over the action, in which case the seal shall be lifted and the qui tam plaintiff shall have the right to conduct the action.

"(6) (A) Within 15 days after receiving a complaint alleging violations which involve both state and political subdivision funds, the Attorney General shall forward copies of the complaint and written disclosure to the appropriate prosecuting authority, and shall coordinate its review and investigation with those of the prosecuting authority.

"(B) Within 60 days after receiving a complaint alleging violations which involve both state and political subdivision funds, the Attorney General shall do either of the following:

"(i) Notify the court that it intends to proceed with the action, in which case the seal shall be lifted.

"(ii) Notify the court that it declines to take over the action but that the prosecuting authority of the political subdivision involved intends to proceed with the action, in which case the seal shall be lifted and the action shall be conducted by the prosecuting authority.

"(iii) Notify the court that both it and the prosecuting authority decline to take over the action, in which case the seal shall be lifted and the qui tam plaintiff shall have the right to conduct the action.

"(C) If the Attorney General proceeds with the action pursuant to clause (i) of subparagraph (B), the political subdivision shall be permitted to intervene in the action within 60 days after the Attorney General notifies the court of its intentions. The court may authorize intervention thereafter upon a showing that all the requirements of *Section 387 of the Code of Civil Procedure* have been met.

"(7) Upon a showing of good cause and reasonable diligence in its investigation, the Attorney General or the prosecuting authority of a political subdivision may move the court for extensions of the time during which the complaint remains under seal, but in no event may the complaint remain under seal for longer than 90 days.

"(8) When a person brings an action under this subdivision, no other person may bring a related action based on the facts underlying the pending action."; and (3) added subds (c)(9) and (c)(10).

1997 Amendment:

In addition to making technical changes, added subd (j).

1998 Amendment:

Amended subd (g)(9) by (1) substituting ", a" for "or" after "If the state"; (2) substituting ", or" for "does not proceed with the action and" after "political subdivision"; (3) substituting "proceeds with" for "conducts"; (4) adding "against the party that proceeded with the action"; and (5) deleting "of the qui tam plaintiff" after "that the claim".

1999 Amendment:

(1) Substituted "requested" for "request" after "return receipt" in subd (a)(2); (2) amended subd (d) by (a) substituting "Member" for "member" in subd (d)(1); (b) substituting "A person may not" for "In no event may a person" in subd (d)(2); (c) substituting "by" for "from" after "political subdivision, or" in subd (d)(3)(A); (d) substituting "subdivision (c)" for "subsection (c)" after "brought under" in subd (d)(4); and (e) deleting the comma after "or her employment" in subd (d)(4); (3) substituted "If" for "Where" at the beginning of subds (g)(4) and (g)(5); (4) substituted "is not" for "shall not be" after "or political subdivision" in the first sentence of subd (g)(4) and after "the employee" in the first sentence of subd (g)(5); (5) substituted "attorney's" for "attorneys" after "reasonable cost" in subd (g)(8) and after "its reasonable" in subd (g)(9); and (6) substituted "prosecuting authority's" for "prosecuting's authority" in the introductory clause of subd (i).

CROSS REFERENCES:

Criminal penalties for false claims: *Pen C* § 72.

NOTES OF DECISIONS

The provision of the False Claims Act prohibiting the bringing of "a related action based on the facts underlying the pending action" (*Gov C* § 12652(c)(10)) does not preclude a subsequent action for alleged violations of the unfair competition law (*B & P C* § 17200 et seq.). In light of the nonexclusivity provisions of *Gov C* § 12655, the bar on "related actions" under § 12652(c)(10) applies only to subsequent qui tam actions filed under the False Claims Act. *Rothschild v Tyco Internat. (US), Inc.* (2000, 4th Dist) 83 Cal App 4th 488, 99 Cal Rptr 2d 721.

In an action under the False Claims Act initiated by a private party in which the Attorney General intervened, "good cause" for dismissal (*Gov C* § 12652(e)(2)(A)) existed where the Attorney General established the cause of action was without merit. Further, the submission of a claim for payment on a contract allegedly entered into in violation of state contracting laws did not contravene the Act where

Cal Gov Code § 12652

the state was fully aware of the facts surrounding the claim and approved it. *American Contract Services v Allied Mold & Die, Inc. (2001, 3rd Dist) 94 Cal App 4th 854, 114 Cal Rptr 2d 773.*

Cal Gov Code § 12653

LEXSTAT Cal Gov Code § 12653

DEERING'S CALIFORNIA CODES ANNOTATED
Copyright (c) 2003 by Matthew Bender & Company, Inc.
a member of the LexisNexis Group.
All rights reserved.

*** THIS SECTION IS CURRENT THROUGH THE 2003 SUPPLEMENT ***
(2001-2002 SESSION)

GOVERNMENT CODE

TITLE 2. Government of the State of California

DIVISION 3. Executive Department

PART 2. Constitutional Officers

CHAPTER 6. Attorney General

ARTICLE 9. False Claims Actions

GO TO CODE ARCHIVE DIRECTORY FOR THIS JURISDICTION

Cal Gov Code § 12653 (2003)

§ 12653. Prohibited actions by employers; Remedies

(a) No employer shall make, adopt, or enforce any rule, regulation, or policy preventing an employee from disclosing information to a government or law enforcement agency or from acting in furtherance of a false claims action, including investigating, initiating, testifying, or assisting in an action filed or to be filed under Section 12652.

(b) No employer shall discharge, demote, suspend, threaten, harass, deny promotion to, or in any other manner discriminate against, an employee in the terms and conditions of employment because of lawful acts done by the employee on behalf of the employee or others in disclosing information to a government or law enforcement agency or in furthering a false claims action, including investigation for, initiation of, testimony for, or assistance in, an action filed or to be filed under Section 12652.

(c) An employer who violates subdivision (b) shall be liable for all relief necessary to make the employee whole, including reinstatement with the same seniority status that the employee would have had but for the discrimination, two times the amount of back pay, interest on the back pay, compensation for any special damage sustained as a result of the discrimination, and, where appropriate,

punitive damages. In addition, the defendant shall be required to pay litigation costs and reasonable attorneys' fees. An employee may bring an action in the appropriate superior court of the state for the relief provided in this subdivision.

(d) An employee who is discharged, demoted, suspended, harassed, denied promotion, or in any other manner discriminated against in the terms and conditions of employment by his or her employer because of participation in conduct which directly or indirectly resulted in a false claim being submitted to the state or a political subdivision shall be entitled to the remedies under subdivision (c) if, and only if, both of the following occur:

(1) The employee voluntarily disclosed information to a government or law enforcement agency or acted in furtherance of a false claims action, including investigation for, initiation of, testimony for, or assistance in an action filed or to be filed.

(2) The employee had been harassed, threatened with termination or demotion, or otherwise coerced by the employer or its management into engaging in the fraudulent activity in the first place.

HISTORY: Added Stats 1987 ch 1420 § 1.

NOTES OF DECISIONS

In an action against a public transit district by plaintiffs alleging they were terminated as employees hired by the district to investigate fraud, waste, and corruption, and that their terminations were in retaliation for reports made by them of suspected forgery, fraud, mismanagement, and an official cover-up of such acts in connection with the certification of a minority contractor, the trial court properly determined the action involved a "false claim" within the meaning of *Gov. Code, § 12653*. A claim is defined to include any request for "money, property, or services" from the state or any political subdivision. Plaintiffs alleged the contractor provided false documentation to the district to justify its claimed status as a minority contractor, entitling it to be considered for a special "set aside" contract, which, if received, would doubtless constitute property received from a state or a political subdivision. As a statute obviously designed to prevent fraud on the public treasury, § 12653 should be given the broadest possible construction consistent with that purpose. *Southern Cal. Rapid Transit Dist. v Superior Court (1994, 2nd Dist) 30 Cal App 4th 713, 36 Cal Rptr 2d 665* (disapp on other grnds by *Caldwell v Montoya, 10 Cal 4th 972, 42 Cal Rptr 2d 842, 897 P2d 1320*).

The trial court erred in granting summary judgment in favor of defendant school district and others in plaintiff teacher's action for wrongful termination under *Gov C § 12653*, plaintiff having complained about inadequate staffing. Section 12653 is part of the False Claims Act, which concerns claims made against the state or any of its political subdivisions for money, property, or services (*Gov C § 12650(b)(1)*). The False Claims Act provides for civil penalties against a person who, among other things, knowingly presents or causes to be presented to an officer or employee of the state or of any political subdivision thereof, a false claim for payment or approval (*Gov C § 12651(a)(1)*). The False Claims Act must be construed broadly so as to give the widest possible coverage and effect to the prohibitions and remedies it provides in *Gov C § 12653*. Contrary to defendant's claim that it is not a person within the meaning of the False Claims Act, *Gov C § 12650(b)(5)* defines "person" as "any

natural person, corporation, firm, association, organization . . . business, or trust." The terms "association" and "organization" are broad enough to encompass defendant. Moreover, the definition of "person" must be read in light of the context and purpose of the statute. There is no reason to conclude that the Legislature intended that the protection afforded to the public treasury by the Act be denied merely because the entity raiding the treasury is a governmental entity. *LeVine v Weis* (1998, 2nd Dist) 68 Cal App 4th 758, 80 Cal Rptr 2d 439, 764.

California's False Claims Act does not provide protection from retaliation for federal whistleblowers. Defendant did not violate *Gov C § 12653(b)* by retaliating against plaintiff for filing two cases under the Federal False Claims Act (31 USCS § § 3729 et seq.) alleging defendant overbilled the federal government. The court granted a motion to dismiss the cause of action in question. *Hoefer v Fluor Daniel, Inc.* (1999, CD Cal) 50 F Supp 2d 975.

California's False Claims Act does not provide protection from retaliation for federal whistleblowers. *Hoefer v Fluor Daniel, Inc.* (2000, CD Cal) 92 F. Supp. 2d 1055; 2000 U.S. Dist. LEXIS 4849.

The False Claims Act imposes liability on the employer, but not on individual supervisors acting for the employer. By its terms, *Gov C § 12653(c)* imposes liability only on the employer. If the Legislature had intended to impose liability on individuals or entities other than the employer, it would have said so. *LeVine v Weis* (2001, 2nd Dist) 90 Cal App 4th 201, 108 Cal Rptr 2d 562.

Cal Gov Code § 12654

LEXSTAT Cal Gov Code § 12654

DEERING'S CALIFORNIA CODES ANNOTATED
Copyright (c) 2003 by Matthew Bender & Company, Inc.
a member of the LexisNexis Group.
All rights reserved.

*** THIS SECTION IS CURRENT THROUGH THE 2003 SUPPLEMENT ***
(2001-2002 SESSION)

GOVERNMENT CODE

TITLE 2. Government of the State of California

DIVISION 3. Executive Department

PART 2. Constitutional Officers

CHAPTER 6. Attorney General

ARTICLE 9. False Claims Actions

GO TO CODE ARCHIVE DIRECTORY FOR THIS JURISDICTION

Cal Gov Code § 12654 (2003)

§ 12654. Limitations period; Activity prior to effective date; Burden of proof; Estoppel of defendant by guilty verdict

(a) A civil action under Section 12652 may not be filed more than three years after the date of discovery by the official of the state or political subdivision charged with responsibility to act in the circumstances or, in any event, no more than 10 years after the date on which the violation of Section 12651 is committed.

(b) A civil action under Section 12652 may be brought for activity prior to January 1, 1988, if the limitations period set in subdivision (a) has not lapsed.

(c) In any action brought under Section 12652, the state, the political subdivision, or the qui tam plaintiff shall be required to prove all essential elements of the cause of action, including damages, by a preponderance of the evidence.

(d) Notwithstanding any other provision of law, a guilty verdict rendered in a criminal proceeding charging false statements or fraud, whether upon a verdict after trial or upon a plea of guilty or nolo

Cal Gov Code § 12654

contendere, except for a plea of nolo contendere made prior to January 1, 1988, shall estop the defendant from denying the essential elements of the offense in any action which involves the same transaction as in the criminal proceeding and which is brought under subdivision (a), (b), or (c) of Section 12652.

(e) Subdivision (b) of *Section 47 of the Civil Code* shall not be applicable to any claim subject to this article.

HISTORY: Added Stats 1987 ch 1420 § 1. Amended Stats 1996 ch 1051 § 1 (AB 2678).

NOTES:

AMENDMENTS:

1996 Amendment:

(1) Substituted "January 1, 1988" for "the effective date of this article" in subd (b); and (2) added subd (e).

NOTES OF DECISIONS

Under *Gov C § 12654*, providing in part that an action under the False Claims Act must be commenced no more than three years "after the date of discovery," it was appropriate to ascribe the same meaning to the term "discovery" in the context of § 12654(a), as was ascribed to that term in the context of an action based on common law fraud and mistake under *CCP § 338*, under which the limitations period had long been interpreted to commence upon the discovery by the aggrieved party of the fraud or facts that would lead a reasonably prudent person to suspect fraud. As with fraud claims, this interpretation balanced the policy of avoiding stale lawsuits with the policy of providing a reasonable time for a plaintiff to discover a false claim. Accordingly, the limitations period under § 12654(a) commenced when "the official . . . charged with responsibility to act in the circumstances" either knew of the false claim or knew of facts which would lead a reasonably prudent person to suspect it. *Debro v Los Angeles Raiders* (2001, 1st Dist) 92 Cal App 4th 940, 112 Cal Rptr 2d 329.

LEXSTAT Cal Gov Code § 12655

DEERING'S CALIFORNIA CODES ANNOTATED
Copyright (c) 2003 by Matthew Bender & Company, Inc.
a member of the LexisNexis Group.
All rights reserved.

*** THIS SECTION IS CURRENT THROUGH THE 2003 SUPPLEMENT ***
(2001-2002 SESSION)

GOVERNMENT CODE

TITLE 2. Government of the State of California

DIVISION 3. Executive Department

PART 2. Constitutional Officers

CHAPTER 6. Attorney General

ARTICLE 9. False Claims Actions

GO TO CODE ARCHIVE DIRECTORY FOR THIS JURISDICTION

Cal Gov Code § 12655 (2003)

§ 12655. Other remedies; Severability

(a) The provisions of this article are not exclusive, and the remedies provided for in this article shall be in addition to any other remedies provided for in any other law or available under common law.

(b) If any provision of this article or the application thereof to any person or circumstance is held to be unconstitutional, the remainder of the article and the application of the provision to other persons or circumstances shall not be affected thereby.

(c) This article shall be liberally construed and applied to promote the public interest.

HISTORY: Added Stats 1987 ch 1420 § 1.

NOTES OF DECISIONS

The provision of the False Claims Act prohibiting the bringing of "a related action based on the facts underlying the pending action" (*Gov C § 12652(c)(10)*) does not preclude a subsequent action for alleged violations of the unfair competition law (*B & P C § 17200 et seq.*). In light of the

Cal Gov Code § 12655

nonexclusivity provisions of *Gov C § 12655*, the bar on "related actions" under § 12652(c)(10) applies only to subsequent qui tam actions filed under the False Claims Act. *Rothschild v Tyco Internat. (US), Inc.* (2000, 4th Dist) 83 Cal App 4th 488, 99 Cal Rptr 2d 721.

EXHIBIT

“C”

ORIGINAL FILED

MAR 25 2003

LOS ANGELES
SUPERIOR COURT

**Superior Court of the State of California
For the County of Los Angeles**

The State of California ex rel. Ven-A Care
of the Florida Keys, Inc,

Plaintiff,

vs.

Abbott Laboratories, Inc. et al.,

Defendants

Case No.: BC287198 A

Assigned: Hon. Peter D. Lichtman

**Court's Ruling re: Defendants' Motions
to Dismiss For Failure To Serve
Defendants Within Three Years of
Commencement of the Action**

Hearing Held: March 25, 2003

Submitted: March 25, 2003

On March 25, 2003, this Court heard the arguments of counsel with respect to Defendants Abbott Laboratories, Inc.'s; Wyeth Inc. 's and Wyeth Pharmaceuticals Inc.'s Motions to Dismiss For Failure To Serve Defendants Within Three Years of Commencement of the Action. Having read and considered all moving and opposing points and authorities (inclusive of the replies), this Court now proceeds with its ruling.

Court's Ruling And Analysis

By way of this motion the defendants seek dismissal of the instant qui tam action on the grounds that **CCP § 583.210 (a)** mandates dismissal where service of the action has not occurred within the three year time period set forth in the statute.

1 While seemingly simplistic, this Court does not share defendants' view that the
2 analysis involved is quite so facile.

3
4 The defendants' approach to the instant request for dismissal is as follows:

5
6 The original complaint was filed against defendants on July 28, 1998. The
7 defendants were not served until January 2003, four and ½ years later.

8
9 Accordingly, the defendants argue, *"If service is not made within the time*
10 *prescribed in this article . . . the action shall be dismissed by the court on its*
11 *own motion or on motion of any person interested in the action . . ."* CCP §
12 *583.250(a)(2). Moreover, "the action shall not be further prosecuted and no*
13 *further proceedings shall be held in the action."* CCP § 583.250(a)(1).

14
15 This Court respectfully disagrees with not only the analytical approach taken by
16 the defendants but also the conclusion reached. To adopt the analysis proffered by
17 the defendants would be to ignore the intent of the statutory scheme behind the
18 prosecution of a qui tam action. The delay attributed to the State in this action is the
19 direct result of strict adherence to the safeguards afforded under the very statute the
20 defendants now assert mandates dismissal. To rule as defendants have requested
21 would require this Court to reach an illogical and unsupported conclusion.

22
23 Where a qui tam plaintiff initiates the lawsuit, the complaint remains under seal
24 while the Attorney General conducts an investigation to determine whether to
25 intervene. *Govt. Code § 12652(c)(2)*. That section provides for the action to remain
26 under seal for up to 60 days in order to permit intervention by the Attorney General.
27 *Govt. Code § 12652 (c)(4)*. This initial 60-day period *may be extended through*
28 *court approval based on a showing of good cause for the extension. Govt.*

1 **Code § 12652 (c)(5).** The time required will depend on the complexity of the matters
2 presented and in some instances the cooperation and conduct of the defendants
3 during the investigative phase. ***The qui tam complaint remains under seal during***
4 ***the period of any court approved extensions, (Govt. Code § 12652(c)(5)) and is***
5 ***not permitted to be served on defendants while it is under seal. Govt. Code §***
6 ***12652(c)(2).***

7
8 Here, defendants want the benefit of the statutorily mandated seal by not having
9 their name connected to a false claims action through the vehicle of a public record. In
10 fact, the statutory scheme set up for the prosecution of such actions is designed to
11 protect the named party from economic harm through bad or inappropriate publicity
12 based on mere allegations contained in a complaint. The Attorney General's office is
13 tasked with the responsibility of investigating and scrutinizing allegations of such a
14 volatile nature before deciding to intervene. During this time period the defendants'
15 identity is kept under seal and the action is not to be served. These statutory
16 safeguards are designed to protect the identity of the named defendants and at the
17 same time not embroil the named defendants in an action that would require the
18 expenditure of time and money until intervention, based on an appropriate
19 investigation, has occurred.

20
21 The moving defendants are not complaining about the safeguards of the
22 statutory scheme rather they are complaining that the investigation took too long and
23 thereby runs afoul of the three-year mandate upon which service is to be
24 consummated. Relying on **Govt. Code § 12652(c)(9)**, defendants argue that the false
25 claims act requires that the defendants be served within 3 years of the filing of the
26 complaint under seal. Subdivision (c)(9) provides: ***"the defendant shall not be***
27 ***required to respond to any complaint filed under this section until 30 days after***
28 ***the complaint is unsealed and served upon the defendant pursuant to section***

1 **583.210 of the Code of Civil Procedure.** The key portion of the statute is **"after the**
 2 **complaint is unsealed"**. This Court believes that the complaint must be unsealed
 3 before the provisions of §583.210 are triggered.

4
 5 Defendants' argument pits two portions of the same statute against one another
 6 without reason. For example, the defendants conclude that **Govt. Code §**
 7 **12652(c)(9)** should be interpreted to require the complaint to be served during a
 8 period expressly prohibited by another provision of the same statute, **Govt. Code §**
 9 **12652(a)(2)** or alternatively, according to defendants, section (c)(9) overrides section
 10 (c)(5), which allows extensions of the seal for good cause. Fundamental statutory
 11 construction does not permit such an interpretation or conclusion.

12
 13 "Words must be construed in context, and statutes must be harmonized, both
 14 internally and with each other, to the extent possible. Interpretations that lead to
 15 absurd results or render words surplusage are to be avoided." **Woods v. Young**
 16 (1991) 53 Cal. 3d 315, 323. The only way to harmonize section **CCP § 583.210** with
 17 **Govt. Code § 12652(c)(9)** is to conclude that unsealing the complaint is a prerequisite
 18 to commencement of the three-year service requirement.

19
 20 To reiterate that which has been stated above, the purpose behind the sealing
 21 portion of the false claims act is to allow the Attorney General to decide, in confidence,
 22 whether to conduct an investigation and if so, to allow that investigation to proceed in
 23 confidence. Important reasons for the confidentiality of the seal include allowing the
 24 prosecuting government authority an opportunity to (a) evaluate the lawsuit and the
 25 facts underlying the suit; (b) determine whether the case is related to an ongoing
 26 criminal investigation; and (c) evaluate the effects of intervening in the suit. **U.S. ex**
 27 **rel. Downy v. Corning, Inc.** (DNM 2000) 118 F. Supp. 2d 1160. **U.S. ex rel. Mikes**
 28 **v. Straus** (SDNY 1996) 931 F. Supp. 248 (the seal enables government entities to

1 investigate claims and decide in secret whether to take over prosecution of the
2 action).

3
4 Assuming arguendo that **CCP § 583.210 (a)** is applicable to the situation at bar,
5 the defendants have still failed to establish that a dismissal is warranted. **CCP §**
6 **583.240** provides for the tolling of the three-year period under a number of
7 circumstances including: (a) the defendant was not amenable to the process of the
8 court; (b) the prosecution of the action was stayed and the stay affected service; or (c)
9 service for any other reason was impossible, impracticable, or futile due to causes
10 beyond the plaintiff's control.

11
12 The phrase "amenable to the process of the court" within **CCP § 583.240(a)**
13 "refers to whether a party is subject to being served under the applicable constitutional
14 and statutory provisions, and not to a defendant's reasonable availability, as a
15 practical matter for service of process." *Watts v. Crawford* (1995) 10 Cal.4th 743.

16
17 Here, given court extensions of the seal throughout the period following the
18 filing of the qui tam complaint, service upon the defendants was statutorily prohibited.
19 **Govt. 12652(c)(2)**. While the qui tam complaint was under seal, defendants thus
20 were not "amenable to the process of the Court" as defined by the California Supreme
21 Court in *Watts*. Accordingly, time for service was tolled under **CCP § 583.240(a)**.

22
23 **CCP § 583.240(b)** excuses service while a stay is in effect and the stay affected
24 service. The prior court's extensions of the seal and concurrent prohibition of service
25 under **Govt. Code § 12652(c)(2) and (c)(5)** had the operative effect of a stay of the
26 proceedings.

1 Moreover, **CCP § 583.240(d)** excuses service where it is impossible, impractical
2 or futile to prosecute the action. The statutory scheme of the California False Claims
3 Act which encompasses the obligation of the Attorney General to conduct a thorough
4 investigation before deciding whether to intervene and prosecute the claims asserted
5 in the qui tam complaint, made it impossible or impracticable for plaintiffs to effect
6 service.

7
8 **Conclusion**

9
10 No matter which of this Court's analysis is pursued the conclusion is the same.
11 The defendants' motion to dismiss is denied.

12
13
14
15 Dated: MAR 25 2003, 2003

PETER D. LIGHTMAN

Peter D. Lichtman
Judge of Superior Court